

NEFRC

BOARD OF DIRECTORS Meeting



Northeast Florida Regional Council
Hybrid Meeting
Virtual & In-Person



100 Festival Park Avenue
Jacksonville, FL 32202
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MEMORANDUM

DATE: FEBRUARY 2, 2023

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

FROM: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

RE: NEXT BOARD MEETING

The next Board of Directors meeting will be held on **March 2, 2023 at 10:00 a.m.** This meeting will take place at the Northeast Florida Regional Council office located 100 Festival Park Avenue, Jacksonville, FL 32202.

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Northeast Florida Regional Council

BOARD of DIRECTORS

A G E N D A

Zoom Link: <https://nefrc-org.zoom.us/j/87499770491>

Zoom Dial In #: 1-786-635-1003 (or) 1-470-250-9358

Meeting ID: 816 0095 0326

THURSDAY, FEBRUARY 2, 2023

10:00 a.m.

(ADDED OR MODIFIED ITEMS IN BOLD)

(*Denotes Action Required)

TAB

1. Call to Order
2. Roll Call – President DeFoor
3. Pledge of Allegiance and Invocation – President DeFoor
4. Welcome New Board Member, Commissioner Paul Adamczyk – President DeFoor
5. Invitation to Speak – President DeFoor

Members of the public are welcome and encouraged to speak on any item brought before the Council. The public will be recognized during public comments. At that time, virtual attendees who would like to speak will be asked to raise their (electronic) hand and they will be recognized in the order of response.

- * 6. Consent Agenda – President DeFoor
 - A. January 5, 2023 Draft Meeting Minutes1
 - B. December 2022 Financial Report2
 - C. Florida Regional Councils Association Update3
 - D. Comprehensive Plan Amendment Review4
 - **City of Jacksonville Adopted Amendment 22-3ESR**
7. Other Reports/Action Items
 - * A. **FY 21/22 Audit – Zach Chalifour, James Moore & Company**5
 - * B. **Flagler County Vulnerability Assessment RFP – Vice Chair Martin**6

* C. Healthcare Coalition Request for Quotes – Vice Chair Martin	7
• Continuity of Operations Planning (COOP) Workshops – six (6) responses	
• Pediatric Surge Tabletop Exercise – eight (8) responses	
• Virtual Tabletop Exercise Series – ten (10) responses	
D. Community Resiliency Update – Ms. Ilami	8
E. Water Management District’s Resilience Program Overview – Mr. Tom Frick, Chief Resiliency Officer, St. Johns River Water Management District	9
F. Regional Community Institute Cultivation Effort – Chair Conkey	10
G. Program Spotlight: NEFRC Opioid Litigation Assistance (COJ/Clay) Mr. Nolen	11
8. Public Comment – <u>LIMITED TO 3 MINUTES PER SPEAKER</u>	
9. Local & Regional Issues Discussion – President DeFoor	
10. Ex-Officio Members’ Reports:	
• St. Johns River Water Management District – Mr. Conkey	
11. Chief Executive Officer’s Report – Ms. Payne	
12. Upcoming Events:	
• Feb. 2, 2023 – NEFRC Board & Committee Meetings	
• Feb. 8, 2023 – Local Emergency Planning Committee (LEPC) Meeting	
• Feb. 13, 2023 – Putnam County TD Local Coordinating Board Meeting & Public Hearing	
• Feb. 13, 2023 – Clay County TD Local Coordinating Board Meeting & Public Hearing	
• Feb. 14, 2023 – Flagler County TD Local Coordinating Board Meeting & Public Hearing	
• Feb. 14, 2023 – St. Johns County TD Local Coordinating Board Meeting & Public Hearing	
• Feb. 15, 2023 – Northeast Florida Healthcare Coalition Meeting	
• Feb. 16, 2023 – Baker County TD Local Coordinating Board Meeting & Public Hearing	
• Feb. 16, 2023 – Nassau County TD Local Coordinating Board Meeting & Public Hearing	
• Feb. 22, 2023 – North Central Florida Healthcare Coalition Meeting	
• Feb. 22, 2023 – Cybersecurity Tabletop Exercise, Thrasher-Horne Center – Clay County	
• Feb. 22, 2023 – Regional Leadership Academy – Putnam County	
• Feb. 22, 2023 – Ecotourism and Trails Kick-off Meeting	
• Feb. 23, 2023 – Duval County TD Local Coordinating Board Meeting	
13. Next Board Meeting:	MARCH 2, 2023 Northeast Florida Regional Council 100 Festival Park Avenue Jacksonville, FL 32202
14. Adjournment	(*Denotes Action Required)

Agenda

Item

Tab 1

Tab 1

Tab 1

Tab 1

Tab 1



NORTHEAST FLORIDA REGIONAL COUNCIL
Board of Directors Meeting
January 5, 2023

MINUTES

The Northeast Florida Regional Council Board of Directors, pursuant to Chapter 120.525, F.S., held a hybrid meeting both in-person, at 100 Festival Park Avenue, Jacksonville, FL, and virtually via Zoom, on Thursday, January 5, 2023, at 10:00 a.m.

President DeFoor welcomed everyone and called the meeting to order with the following members present:

BAKER: Commissioner Jimmy Anderson **(in person)**
Mr. Darryl Register **(in person)**

CLAY: Commissioner Betsy Condon **(in person)**
Mr. Steve Kennedy **(in person)**
Commissioner Jim Renninger **(in person)**

DUVAL: Councilmember Randy DeFoor **(in person)**
Mayor Sean Lynch **(in person)**
Councilmember Joyce Morgan **(in person)**

FLAGLER: Mayor David Alfin **(in person)**
Mayor Catherine Robinson **(zoom)**
Commissioner David Sullivan **(in person)**

NASSAU: Commissioner John Martin **(in person)**

PUTNAM: Commissioner Larry Harvey

ST. JOHNS: Commissioner Roxanne Horvath **(in person)**
Commissioner Christian Whitehurst **(in person)**

EX-OFFICIO: Mr. Brian Austin (DOT) **(in person)**
Mr. Doug Conkey (SJRWMD) **(in person)**
Ms. Katlyn Craver (DEP)
Mr. Curtis Hart (DEO)

Excused: Commissioner Arnold, Commissioner Bennett, Mr. Bourre, Mr. Drew, and Mr. Griffis

Absent: Mayor Brown and Mr. Holmes

Staff: Kate Haigh, Tyler Nolen, Donna Starling, Elizabeth Payne, Sheron Forde, et al

WELCOME NEW BOARD MEMBER

President DeFoor welcomed new Board Member, Ms. Katlyn Craver representing the Florida Department of Environmental Protection.

INVITATION TO SPEAK

President DeFoor stated that members of the public are welcome to speak on any item before the Board and will be recognized during public comment.

*CONSENT AGENDA

President DeFoor asked if anyone would like to pull any item on the consent agenda for discussion.

Mr. Conkey shared information on activities, such as chemical clearings, etc., that may occur on publicly accessible lands owned by the Water Management District sites, chemical clearing, etc. for the general public's awareness.

Mr. Hart declared a conflict as he is a party to one of the Comprehensive Plan amendments and will abstain from the vote.

With no other comment or request to pull any items, **President DeFoor called for a motion on the consent agenda. Commissioner Martin moved approval of the consent agenda; seconded by Commissioner Harvey. Motion carried.**

OTHER REPORTS/ACTION ITEMS

October 2022 Financial Report

Ms. Starling stated that the Council posted a Net Income of \$3,147 for the month of October and a Year-to-Date Net Income of \$3,147.

President DeFoor called for a motion. Mr. Register moved approval of the October 2022 Financial Report; seconded by Commissioner Anderson. Motion carried.

November 2022 Financial Report

Ms. Starling stated that the Council posted a Net Income of \$7,145 for the month of November and a Year-to-Date Net Income of \$10,292.

President DeFoor called for a motion. Mr. Register moved approval of the November 2022 Financial Report; seconded by Commissioner Condon. Motion carried.

Resolution 2023-01

Ms. Payne introduced the resolution honoring the service of Commissioner Rawls on the Board of Directors. The resolution was read into the record.

President DeFoor called for a motion. Commissioner Harvey moved approval of Resolution 2023-01; seconded by Commissioner Anderson. Motion carried.

2023 Work Plan

Ms. Payne provided an overview of the 2022 Work Plan and shared the action oriented items; i.e., affordable housing, opioid epidemic – substance use disorders, and agriculture as a economic development initiative. She also provided an update on the coordination and support items that the Council is involved with, such as strategic planning for local governments, broadband, and workforce training and development activities.

Mr. Anderson shared information on Ecotourism, the proposed 2023 work plan focus, which have ecological, economic, socio-cultural benefits and can include heritage tourism. Staff conducted a review of the current programs and opportunities for ecotourism. Based on the review, a draft scope of work was developed with six tenants that includes, 1) Economic impact of Ecotourism; 2) Inventory of existing trails and connections; 3) Checklist to successful Trail Towns program; 4) Successful places, focus areas, in the Region; 5) Future opportunities; and 6) Funding opportunities. Discussion followed.

President DeFoor called for a motion. Commissioner Harvey moved approval of Ecotourism as the 2023 Council Work Plan; seconded by Commissioner Horvath. Motion carried.

NEFRC 2023 Regional Legislative Priorities

Ms. Payne directed the Members attention to the 2023 Regional Legislative Priorities in their packets. The Legislative Committee met, determined, and approved the Regional Priorities for 2023, which are 1) County Infrastructure Support, 2) Community Resiliency, and 3) Affordable Housing. The flyer and palm card are provided for the Members use when meeting with our local Legislators going into and during the 2023 Legislative Session. A brief discussion followed.

Special Committee on Critical Quality of Life Issues, Jacksonville

Mr. Comeaux provided an overview of staff's support to the City of Jacksonville on their Special Committee on Critical Quality of Life Issues (CQLI). The Committee met and three working groups met five times over a four month period. These meetings addressed the current state in Jacksonville, best practices, a Strength-Weakness-Opportunity-Threat (SWOT) analysis, and recommendations. A final 30-page report was presented to the Jacksonville City Council on December 13, 2022. Discussion followed.

Commissioner Martin requested information on the data from Miami-Dade County on how they were able to reduce their homelessness issue. Mr. Comeaux stated he would provide the data.

Community Resilience Update

Ms. Ilami provided an update on resiliency activities over the past two months. She highlighted a summary of the Resilient First Coast Collaborative meeting with speakers from the City of St. Augustine, St. Johns and Flagler Counties and discussion on the impacts and resiliency of the storm season. She also shared information on the progress of the Coordinating Vulnerability Assessments Across Northeast Florida Jurisdiction, a FDEP funded project, which is due in June 2023; progress of the Multi-Regional Planning and Mitigation Assessment, a CDBG-MIT funded project and; shared insights gleaned from the Southeast Florida Climate Leadership Summit. Ms. Ilami informed the Members of the potential for a Military Installation Resilience Review in Northeast Florida and provided an overview of the project. The Council's ongoing resiliency work includes bringing on a resiliency intern, working with US Army Corp of Engineers on a Natural

and Nature-Based Features Tour in Northeast Florida for the Silver Jackets project, and continuing work on Task Four of the CDBG-MIT grant. A brief discussion followed.

Mr. Conkey stated that, regarding the military installation resilience review, there is already a group that meets quarterly and discuss things pertinent to installation that would be a good source for staff to get involved with. He will provide contact information with staff.

Regional Leadership Awards

Mr. Nolen provided an overview of the Awards Selection process and informed the Members of the winners in each category. He announced that the winner of the main award, Regional Leadership, is Ms. Margo Moehring. A brief discussion followed.

PUBLIC COMMENT

None.

MEMBERS' REPORT / LOCAL & REGIONAL ISSUES DISCUSSION

The following report and issues were shared by the Members by city/county as follows:

Baker County – Jobs via the reopening of the prison. This Board's support of upcoming proposed legislation to reopen the prison is being sought.

Clay County – Homelessness and pan handling; paramedicine, attainable housing, citizen safety

City of Green Cove Springs – Homelessness through positive law enforcement interactions, impacts from the two exchanges off the First Coast Expressway; waterfront asset study

City of Jacksonville – Homelessness intervention through Sulzbacher

City of Baldwin – Transients and Aging Infrastructure

Flagler County – Hurricane Nicole's damage along the coast at \$200 million; Recently opened new Sheriff's Operation Center in City of Bunnell

City of Bunnell – Ecotourism/bike paths map of those in Flagler to be added to the Regional map, homeless court, infrastructure, water/wastewater treatment plant

City of Palm Coast – Growth with opportunity to create Masterplan, utilizing information for today's presenters to create a future that is aware of the issues the Members are struggling with to keep from building that into the new frontier of Palm Coast

Putnam County – FAC holding a Broadband Summit January 26-27; Mr. Carlos Nathan, Federal Navigator for the federal programs is available to visit counties to help local governments navigate through the Broadband dilemma.

Nassau County – Will be providing contacts to Mr. Anderson and Mr. Comeaux for their projects, and will follow up with Vice-Mayor Horvath on the homeless court information. Issues include attainable housing, infrastructure, and mitigation

St. Johns County – Transportation Infrastructure

City of St. Augustine – Homelessness intervention through Homeless Court

EX-OFFICIO MEMBERS' REPORTS

Florida Department of Economic Opportunity – Nothing to add at this time.

Florida Department of Transportation – Nothing to add at this time.

Florida Department of Environmental Protection

Ms. Craver informed the Members that Mr. Jim Mayer, Assistant Director in the Northeast Office, has retired. Mr. Tom Kallemeyn is the new Assistant Director.

St. Johns River Water Management District – Happy to have Ms. Craver on the Board.

CHIEF EXECUTIVE OFFICER’S REPORT

The Council awarded a Request for Proposal in the amount of \$20,000 to Halff & Associates to assist the Council on the A1A Scenic Byway, a DEO grant project. While this amount is within the CEO’s signature authority, staff wanted to inform the Board.

The Florida Regional Councils Association will hold its Policy Board meeting in Tallahassee next week. The Council representatives, Mr. Drew, Mr. Register and Commissioner Whitehurst are scheduled to attend.

The Regional Domestic Security Task Force will host a Cybersecurity Exercise in February, which is targeted to the constitutional officers’ IT staff.

At the request of the Economic Development Administration, the Council will be holding a ‘Listening Session’ at Flagler County’s Emergency Operations Center on January 19th for participants to speak about the impacts of the hurricanes.

Next Meeting Date:

The next meeting will be February 2, 2023.

Meeting Adjourned: 11:50 a.m.

Randle P. DeFoor
President

Elizabeth Payne
Chief Executive Officer

FORM 8B MEMORANDUM OF VOTING CONFLICT FOR COUNTY, MUNICIPAL, AND OTHER LOCAL PUBLIC OFFICERS

LAST NAME—FIRST NAME—MIDDLE NAME HART CURTIS L	NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE NEERC
MAILING ADDRESS 9051 TARA Lane	THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF: <input type="checkbox"/> CITY <input type="checkbox"/> COUNTY <input checked="" type="checkbox"/> OTHER LOCAL AGENCY
CITY COUNTY JACKSONVILLE DUVAL	NAME OF POLITICAL SUBDIVISION: REGIONAL COURT 1
DATE ON WHICH VOTE OCCURRED	MY POSITION IS: <input type="checkbox"/> ELECTIVE <input checked="" type="checkbox"/> APPOINTIVE

WHO MUST FILE FORM 8B

This form is for use by any person serving at the county, city, or other local level of government on an appointed or elected board, council, commission, authority, or committee. It applies to members of advisory and non-advisory bodies who are presented with a voting conflict of interest under Section 112.3143, Florida Statutes.

Your responsibilities under the law when faced with voting on a measure in which you have a conflict of interest will vary greatly depending on whether you hold an elective or appointive position. For this reason, please pay close attention to the instructions on this form before completing and filing the form.

INSTRUCTIONS FOR COMPLIANCE WITH SECTION 112.3143, FLORIDA STATUTES

A person holding elective or appointive county, municipal, or other local public office **MUST ABSTAIN** from voting on a measure which would inure to his or her special private gain or loss. Each elected or appointed local officer also **MUST ABSTAIN** from knowingly voting on a measure which would inure to the special gain or loss of a principal (other than a government agency) by whom he or she is retained (including the parent, subsidiary, or sibling organization of a principal by which he or she is retained); to the special private gain or loss of a relative; or to the special private gain or loss of a business associate. Commissioners of community redevelopment agencies (CRAs) under Sec. 163.356 or 163.357, F.S., and officers of independent special tax districts elected on a one-acre, one-vote basis are not prohibited from voting in that capacity.

For purposes of this law, a "relative" includes only the officer's father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law. A "business associate" means any person or entity engaged in or carrying on a business enterprise with the officer as a partner, joint venturer, coowner of property, or corporate shareholder (where the shares of the corporation are not listed on any national or regional stock exchange).

* * * * *

ELECTED OFFICERS:

In addition to abstaining from voting in the situations described above, you must disclose the conflict:

PRIOR TO THE VOTE BEING TAKEN by publicly stating to the assembly the nature of your interest in the measure on which you are abstaining from voting; *and*

WITHIN 15 DAYS AFTER THE VOTE OCCURS by completing and filing this form with the person responsible for recording the minutes of the meeting, who should incorporate the form in the minutes.

* * * * *

APPOINTED OFFICERS:

Although you must abstain from voting in the situations described above, you are not prohibited by Section 112.3143 from otherwise participating in these matters. However, you must disclose the nature of the conflict before making any attempt to influence the decision, whether orally or in writing and whether made by you or at your direction.

IF YOU INTEND TO MAKE ANY ATTEMPT TO INFLUENCE THE DECISION PRIOR TO THE MEETING AT WHICH THE VOTE WILL BE TAKEN:

- You must complete and file this form (before making any attempt to influence the decision) with the person responsible for recording the minutes of the meeting, who will incorporate the form in the minutes. (Continued on page 2)

APPOINTED OFFICERS (continued)

- A copy of the form must be provided immediately to the other members of the agency.
- The form must be read publicly at the next meeting after the form is filed.

IF YOU MAKE NO ATTEMPT TO INFLUENCE THE DECISION EXCEPT BY DISCUSSION AT THE MEETING:

- You must disclose orally the nature of your conflict in the measure before participating.
- You must complete the form and file it within 15 days after the vote occurs with the person responsible for recording the minutes of the meeting, who must incorporate the form in the minutes. A copy of the form must be provided immediately to the other members of the agency, and the form must be read publicly at the next meeting after the form is filed.

DISCLOSURE OF LOCAL OFFICER'S INTEREST

I, Curtis Hart, hereby disclose that on 1-5, 2023.

(a) A measure came or will come before my agency which (check one or more)

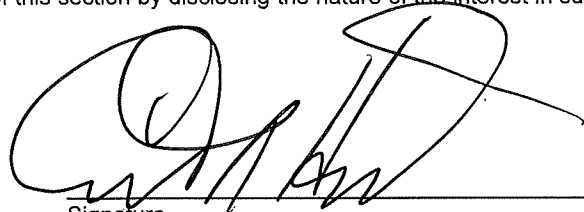
- inured to my special private gain or loss;
- inured to the special gain or loss of my business associate, _____ ;
- inured to the special gain or loss of my relative, _____ ;
- inured to the special gain or loss of _____, by whom I am retained; or
- inured to the special gain or loss of _____, which is the parent subsidiary, or sibling organization or subsidiary of a principal which has retained me.

(b) The measure before my agency and the nature of my conflicting interest in the measure is as follows:

*Land Use Change
L-5691-22A
Owner Agent*

If disclosure of specific information would violate confidentiality or privilege pursuant to law or rules governing attorneys, a public officer, who is also an attorney, may comply with the disclosure requirements of this section by disclosing the nature of the interest in such a way as to provide the public with notice of the conflict.

1-5-23
Date Filed


Signature

NOTICE: UNDER PROVISIONS OF FLORIDA STATUTES §112.317, A FAILURE TO MAKE ANY REQUIRED DISCLOSURE CONSTITUTES GROUNDS FOR AND MAY BE PUNISHED BY ONE OR MORE OF THE FOLLOWING: IMPEACHMENT, REMOVAL OR SUSPENSION FROM OFFICE OR EMPLOYMENT, DEMOTION, REDUCTION IN SALARY, REPRIMAND, OR A CIVIL PENALTY NOT TO EXCEED \$10,000.

Resolution

Northeast Florida Regional Council

2023-01

Honoring

The Honorable Jeff Rawls

WHEREAS, the Honorable Jeff Rawls, County Commissioner, was appointed in August, 2019 by the Putnam County Board of County Commissioners to serve as a representative on the Northeast Florida Regional Council Board of Directors; and

WHEREAS, Commissioner Rawls served as a member of the Personnel, Budget & Finance Policy Committee, and the Affordable Housing Committee; and

WHEREAS, Commissioner Rawls advocated strongly for a regional look at the Opioid Crisis and the impact on Northeast Florida, which resulted in Council staff dedicating time and resources to the opioid epidemic; and

WHEREAS, Commissioner Rawls served the Council and Northeast Florida citizens with great distinction, devotion, and dedication; and

WHEREAS, his efforts on behalf of the Council and Northeast Florida is greatly appreciated and will be missed.

NOW, THEREFORE, BE IT RESOLVED that the policy body of the Northeast Florida Regional Council hereby commends Commissioner Rawls for his efforts and contributions during his tenure and expresses its sincere appreciation for his service.

Unanimously adopted by the Northeast Florida Regional Council in a regular meeting assembled in the City of Jacksonville, on the fifth day of January, 2023.

Randle P. DeFoor

President

Elizabeth Payne

CEO

Agenda

Item

Tab 2

Tab 2

Tab 2

Tab 2

Tab 2



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MEMORANDUM

DATE: JANUARY 25, 2023

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

THRU: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER *EP*

FROM: DONNA STARLING, CHIEF FINANCIAL OFFICER *DS*

RE: DECEMBER 2022 FINANCIAL REPORT

The Northeast Florida Regional Council posted a Net Income of \$11,153 for the month of December and a Year-to-Date Net Income of \$21,445.

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Regional Council - Agencywide	Adopted Budget 22/23	December 2022	YTD	Represents 25% of Fiscal Year	Budget Variance
Revenues					
County Dues	\$ 694,757	57,896	173,689	25%	0%
Local Government Technical Assistance	\$ 37,000	16,115	49,075	133%	108%
Transportation Disadvantaged (TD)	\$ 176,015	14,791	46,574	26%	1%
Economic Development Administration (EDA)	\$ 70,000	17,501	31,158	45%	20%
Hazardous Analysis	\$ 8,556	-	17	0%	-25%
Local Emergency Preparedness Committee (LEPC)	\$ 70,000	6,446	20,181	29%	4%
Hazardous Materials Emergency Preparedness (HMEP) Program	\$ 66,000	12,825	12,825	19%	-6%
Small Quantity Generator (SQG) Program	\$ 5,000	-	-	0%	-25%
Healthcare Coalition	\$ 748,712	41,896	107,255	14%	-11%
CDBG North Florida Resiliency Plan	\$ 257,000	21,546	66,783	26%	1%
CDBG Mitigation Assessment and Planning	\$ 100,000	2,639	9,751	10%	-15%
Florida Hospital Association	\$ 73,500	-	-	0%	-25%
Department of Economic Opportunity (DEO)	\$ -	5,278	19,707	0%	-25%
Regional Leadership Academy (RLA)	\$ 4,900	-	-	0%	-25%
Other Revenue	\$ 100	3,071	3,303	0%	0%
TOTAL REVENUES	\$ 2,311,540	\$ 200,004	\$ 540,317	23%	
TRANSFER FROM GENERAL FUND	\$ 137,286	\$ (11,153)	\$ (21,445)		
TOTAL REVENUE/GENERAL FUND	\$ 2,448,826	\$ 188,851	\$ 518,872	21%	
Expenses					
Salaries and Fringe	\$ 1,494,146	116,229	372,877	25%	0%
Contract/Grant Direct Expenses	\$ 611,230	36,500	58,359	10%	-15%
Indirect - Allocated Expenses*	\$ 213,000	23,989	56,000	26%	1%
General Fund Expense*	\$ 130,450	12,134	31,636	24%	-1%
TOTAL EXPENSES	\$ 2,448,826	\$ 188,851	\$ 518,872	21%	
Net Income (loss)	\$ (137,286)	11,153	\$ 21,445		

Northeast Florida Regional Council
 Balance Sheet
 December 2022

	FY 21/22 December 2021	FY 22/23 December 2022
ASSETS		
Cash	2,487,274	2,427,805
Accounts Receivable	260,392	358,618
Pension Liability-Deferred Outflows	347,859	334,226
WJCT Security Deposit	7,400	7,400
Total Current Assets	3,102,925	3,128,049
Property and Equipment:		
Office Furniture and Equipment	243,116	277,765
Less Accumulated Depreciation	180,293	179,577
Total Property and Equipment, net	62,823	98,188
Total Assets	3,165,748	3,226,238
LIABILITIES		
Accounts Payable	13,512	16,199
Accrued Salaries and Leave	102,523	105,603
Deferred Revenue	300,099	274,368
Pension Liability	1,001,124	428,190
Pension Liability-Deferred Inflows	85,350	566,417
Total Liabilities	1,502,608	1,390,777
EQUITY		
Equity and Other Credits:		
Retained Earnings	1,663,140	1,835,461
Total Equity and Other Credits	1,663,140	1,835,461
Total Liabilities, Equity and Other Credits	3,165,748	3,226,238

YTD Comparison

	21/22	22/23	21/22	22/23
	Net Income (Loss)	Net Income (Loss)	Cash Balance	Cash Balance

AGENCYWIDE

October	\$ 21,535	\$ 3,147	\$ 2,492,686	\$ 2,480,421
November	\$ 9,605	\$ 10,292	\$ 2,494,600	\$ 2,548,733
December	\$ 22,210	\$ 21,445	\$ 2,487,274	\$ 2,427,805
January	\$ 27,295		\$ 2,452,970	
February	\$ 63,350		\$ 2,623,570	
March	\$ 98,960		\$ 2,452,109	
April	\$ 125,273		\$ 2,340,155	
May	\$ 122,532		\$ 2,390,743	
June	\$ 153,422		\$ 2,247,173	
July	\$ 143,654		\$ 2,227,862	
August	\$ 116,384		\$ 2,466,138	
September	\$ 94,852		\$ 2,425,296	



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MEMORANDUM

DATE: JANUARY 25, 2023
TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS
THRU: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER
FROM: DONNA STARLING, ^{DS} CHIEF FINANCIAL OFFICER
RE: DECEMBER 2022 INVESTMENT REPORT

Bank Account Interest

	<u>FY 21/22</u>	<u>FY 22/23</u>
December Interest	\$ 9	\$ 9
Year to Date Interest	\$ 26	\$ 26

Florida Local Government Investment Trust

	<u>FY 21/22</u>	<u>FY 22/23</u>
Current Balance	\$18,105	\$17,671

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Agenda

Item

Tab 3

Tab 3

Tab 3

Tab 3

Tab 3



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MEMORANDUM

DATE: JANUARY 31, 2023

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

FROM: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

RE: FLORIDA REGIONAL COUNCILS ASSOCIATION UPDATE

Attached for your information is the Florida Regional Councils Association's (FRCA) monthly report for January and the Fiscal Year 2021/2022 Annual Report.

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MONTHLY ACTIVITY REPORT: January 2023

RESOURCE DEVELOPMENT/CAPACITY BUILDING and OUTREACH

- Collected articles, edited and distributed the January 2023 Florida Regional Councils Association (FRCA) Newsletter, *FRCA Forward*.
- Updated the email lists for and maintain the email listserv for approximately 2,350 individuals who receive *FRCA Forward*.
- Updated the FRCA website with the 2021-22 FRCA Annual Report and *FRCA Forward* - website: www.flregionalcouncils.org.
- To enhance partnerships and strengthen the relationship between regional planning councils and their state and federal partners, organized, participated in or attended the following meetings and shared information:
 - Statewide Emergency Shelter Working Group hosted by the Division of Emergency Management,
 - Florida Defense Support Task Force Meeting hosted by Enterprise Florida,
 - Rural Economic Development Initiative Meeting hosted by Department of Economic Opportunity,
 - Resiliency Collaborative Forum hosted by The Nature Conservancy,
 - Affordable Housing Legislative Webinar hosted by the Florida Housing Coalition, and;
 - Economic Development Administration Coordination Call with RPC economic development planning staff.
- Compiled the October – December quarterly report on economic activities in each regional planning council area.
- Arranged for sponsorship of the Policy and Planning Workshop hosted by the Florida Chapter of the American Planning Association scheduled for February 23-24, 2023, virtually.

ASSOCIATION MANAGEMENT

- Participated in the January FRCA Executive Directors Advisory Committee (EDAC) and the Winter Policy Board meetings held in Tallahassee.
- Prepared for and hosted the January Partners Meeting.
- Prepared for the February EDAC Meeting.
- Continued to coordinate logistics for the 2023 meeting and conference schedule.
- Developed the FRCA Bill Report, grant opportunities and information of interest from local, state and national organizations.



Annual Report
2021-2022



Our Mission

Leveraging partnerships to build a strong economy and improve the lives of all Floridians

The Florida Regional Councils Association is an alliance of Florida's ten Regional Planning Councils and serves to enhance regional collaboration throughout the state.



President's Message

Challenged by bringing communities successfully through economic recovery, preparing for the impacts of the next natural disaster, and identifying the best practices to create resiliency and sustainability from those impacts, Florida's regional planning councils have led the way. The ten regional councils across Florida prepared Comprehensive Economic Development Strategy (CEDS) blueprints for each region in partnership with the US Economic Development Administration (EDA). Each RPC worked with the Florida Department of Emergency Management (DEM) to ensure first responders have access to training and provided coordination for all communities to support natural and manmade disaster emergency response. All RPCs actively support resiliency planning, and five are now leading resiliency coalitions.

The Florida Regional Councils Association (FRCA) works on building and sustaining partnerships. Through internal coordination among RPCs and collaborative partnerships with associations such as the Florida Association of Counties, Florida League of Cities, Small County Coalition, Florida Chapter of the American Planning Association, Florida Chamber of Commerce, and many non-profit organizations, FRCA fosters more effective relationships and program delivery with state agencies and Florida policymakers.

During this demanding year, it has been my privilege to serve as President of FRCA and work with the Policy Board Members throughout the state to support the critical mission of these multi-disciplinary organizations. Regional planning councils bring local knowledge to create regional solutions and make impacts statewide on the shared problems and unlimited opportunities of Florida's communities. Highly technical and dedicated staff work throughout the state with local governments, state and Federal agencies, the business community, and citizens to bring a better quality of life to Florida. We bring you this Annual Report that reflects the diverse work of our organizations.

Kristin Dozier, President
Florida Regional Councils Association



1st VICE PRESIDENT
Commissioner Robert Wilford
North Central Florida RPC

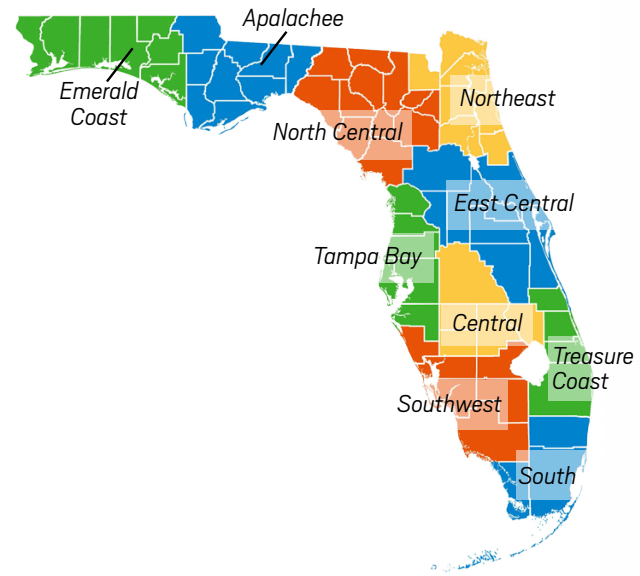


2nd VICE PRESIDENT
Mr. John Lesman
East Central Florida RPC



PAST PRESIDENT
Commissioner Peter O'Bryan
Treasure Coast RPC

Policy Board



APALACHEE REGIONAL PLANNING COUNCIL

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Mr. Darryl Register, Gubernatorial Appointee

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Mr. Reece Parrish, Gubernatorial Appointee
Honorable Doug Smith, Martin County

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2021-2022
By the Numbers

▶ **5**

**METROPOLITAN/
 TRANSPORTATION
 PLANNING ORGANIZATIONS
 STAFFED**

▶ **101**

**ECONOMIC ANALYSES
 COMPLETED (REMI)**

▶ **722**

**PLANNING ACTIVITIES
 CONDUCTED**

▶ **182**

**NUMBER OF REVOLVING
 LOAN FUND APPLICATIONS
 REVIEWED**

▶ **1,009**

**TECHNICAL ASSISTANCE
 ACTIVITIES PROVIDED TO
 LOCAL GOVERNMENTS**

▶ **1,409**

**HAZARDOUS MATERIALS
 INSPECTIONS OF SMALL
 QUANTITY GENERATORS (SQG)**

▶ **1,029,930**

**TRANSPORTATION
 DISADVANTAGED
 TRIPS PLANNED**

Regional Councils

bring local governments together to solve problems at the regional level and help communities grow.

	Date Established	2021 Regional Population ¹	Governing Board Size	Staff Size (FTE) ²	Square Miles ³	Budget (in millions)
 <p>Apalachee Calhoun, Franklin, Gadsden, Gulf, Jackson, Jefferson, Leon, Liberty, Wakulla</p>	Aug. 23, 1977	484,168	27	17	6,757	\$4.2
 <p>Central Florida DeSoto, Hardee, Highlands, Okeechobee, Polk</p>	July 1, 1974	948,878	18	21	5,287	\$5.3
 <p>East Central Florida Brevard, Lake, Marion, Orange, Osceola, Seminole, Sumter, Volusia</p>	Feb. 22, 1962	4,437,866	35	16	9,244	\$2.6
 <p>Emerald Coast Bay, Escambia, Holmes, Okaloosa, Santa Rosa, Walton, Washington</p>	Oct. 1, 1964	1,030,456	28	28	6,509	\$4.4
 <p>North Central Florida Alachua, Bradford, Columbia, Dixie, Gilchrist, Hamilton, Lafayette, Levy, Madison, Suwannee, Taylor, Union</p>	May 7, 1969	580,595	45	8	8,660	\$1.5
 <p>Northeast Florida Baker, Clay, Duval, Flagler, Nassau, Putnam, St. Johns</p>	Feb. 14, 1977	1,838,821	35	16	5,097	\$2.6
 <p>South Florida Broward, Miami-Dade, Monroe</p>	July 1, 1974	4,770,725	19	16	7,492	\$3.3
 <p>Southwest Florida Charlotte, Collier, Glades, Hendry, Lee, Sarasota</p>	Nov. 8, 1973	1,850,007	36	3	7,278	\$1.0
 <p>Tampa Bay Citrus, Hernando, Hillsborough, Manatee, Pasco, Pinellas</p>	Feb. 16, 1962	3,794,119	44	12	4,998	\$3.1
 <p>Treasure Coast Indian River, Martin, Palm Beach, St. Lucie</p>	Aug. 19, 1976	2,163,310	28	10	4,441	\$2.7

¹Source: Florida Estimates of Population, 2021, Table 5, Bureau of Economic and Business Research, University of Florida, 2021.

²FTE means Full-Time Equivalent.

³Total land and water area.

Regional Councils Work Together

FOR HURRICANE EVACUATION & RECOVERY

In a rapidly changing climate and severe weather events, Florida is an epicenter of tropical storms and hurricanes, which are predicted to become more intense and destructive in the coming years. A future with physical devastation, the potential risk of loss of life, property, and economic disruption caused by major hurricanes, requires all hands on deck to prepare our state.

The regional planning councils of Florida are partners not only with local governments, emergency management officials, state agencies including DEM and DEO, Federal agencies including FEMA, EDA, and SBA, but also nonprofit and religious organizations providing aid to citizens and businesses impacted by these disasters. Through staffing to Local Emergency Planning Committees and coordination and presence in Emergency Operations Centers (EOC) around the state, RPC's continually assist with planning and preparing for manmade and natural disasters but are also there for service during declared events.

From a statewide perspective, the regional councils supported DEM in the update of the Statewide Regional Evacuation Study and continue to provide technical input to update the study with new data. This study covering every region in the state provides critical evacuation times based upon predictive models of the travel behavior of persons in preparation for a declared emergency evacuation.

All ten Florida RPCs have been involved in recovery from various storm-related impacts in the last decade. Whether dealing with inland flooding, tornadoes, wind damage, or devastating coastal storm surge and beach erosion, RPCs have worked with both recovery partners and with sustained long-term economic development initiatives to rebuild our communities. Unwelcomed visits from Irma, Michael, Maria, Ian, and Nicole, will undoubtedly be joined by future names. This continuing commitment to be there in the planning and preparation, evacuation and emergency operations, and short and long-term recovery is a hallmark of the mission of Florida's regional planning councils.



Regional Councils *Are Building Resiliency*

Resilience is the ability to bounce forward; absorb, recover and get better in the face of short term shocks like hurricanes or infrastructure failures and long – term stressors like affordable housing, aging infrastructure, shifting economic trends and climate change. All 10 RPCs are actively involved in supporting resiliency planning and five now are leading resiliency coalitions.

**Apalachee Strong Regional Resiliency Collaborative • Heartland Regional Resiliency Coalition
East Central Florida Regional Resilience Collaborative • Resilient First Coast
Tampa Bay Regional Resiliency Coalition**



East Central Florida RPC Participates in Partnership for the Goals Event

More than one hundred regional leaders from different organizations in east central Florida came together as part of the region's first Partnership for the Goals event. The two-day summit was a partnership between the Brookings Institution, the East Central Florida Regional Resilience Collaborative, housed at the East Central Florida RPC, the Central Florida Foundation, the University of Central Florida's Center for Global Environmental and Economic Opportunity, Orange County, the City of Orlando, and Florida for Good.

Partnership for the Goals was to break from business-as-usual and leverage the Sustainable Development

Goals (SDG) framework as a tool for conversation across government, philanthropic, academic, business, and civic society that often struggle to connect across professional vocabularies and organizational reference points.

The event resulted in new connections and yielded more than two dozen actionable ideas. Most importantly, the event culminated in new collaborations across regional sectors. The Brookings Institute stated it is quickly becoming a model for other global communities. It will remain a cornerstone event of the East Central Florida Regional Resilience Collaborative's efforts for years to come.

Northeast Florida Develops Resiliency Plan for the Health and Medical Lifeline

Administered by the Northeast Florida RC, the North Florida Resiliency Plan for the Health and Medical Lifeline aims to significantly enhance the healthcare sector's ability to adapt and recover from flooding, storm surge, and sea level rise impacts. This Resiliency Plan will provide supporting data, analysis, and mitigation strategies that will be useful during normal operations and extreme weather events. By focusing specifically on improving healthcare infrastructure resilience and essential clinical care service delivery, this Resiliency Plan aims to assist organizations in reducing future vulnerabilities and losses and improving the functioning of a broad range of healthcare facilities across the 18-county region.

In February, the State's Chief Resilience Officer, Dr. Wesley Brooks, met with county and city officials across the Tampa Bay region to tour and discuss resiliency projects and challenges faced by the Tampa Bay Region community. Dr. Brooks oversees the Office of Resilience and Coastal Protection at the Department of Environmental Protection and supports the resiliency efforts of several state agencies.



Tampa Bay Regional Resiliency Leadership Summit 2022

The Tampa Bay RPC hosted its 2nd Resiliency Leadership Summit on April 5 & 6, 2022. During the Summit, the Council unveiled the efforts, progress, and work that has taken place in the last year with the introduction of the Draft Regional Resiliency Action Plan. The Action Plan includes strategies and actions based on technical data that assesses sea-level rise vulnerability, informs planning efforts, and provides guidance on the sea-level rise projections to inform local planning efforts.



Tampa Bay Regional Mayors shown above (left to right): Jane Castor, City of Tampa; Ken Welch, City of St. Petersburg; Frank Hibbard, City of Clearwater; and Woody Brown, City of Largo.

QUALITY OF *Life*

The RPCs assist local communities as they implement community visions and strategies. Brownfields programs across the state work to provide resources that clean up abandoned or underused commercial and industrial sites. Many RPCs also provide other services to enhance the quality of life using GIS mapping and affordable housing initiatives.



North Central Florida RPC Promotes Eco-tourism

The North Central Florida RPC provides staff support services to the Original Florida Tourism Task Force, a multi-county destination marketing organization promoting nature-based, heritage-based, and cultural-based tourism in the north-central Florida region. The area comprises 14 predominantly rural counties and covers approximately 10,000 square miles. The Task Force brands and markets the region as Visit Natural North Florida. Marketing activities include a website, digital and print advertising campaigns, brochures and a quarterly electronic newsletter distribution, and participation at travel shows.

This project is an innovative regional partnership approach to tourism promotion. This partnership supports rural counties throughout the north central Florida region to reach a larger market to promote their nature-based, heritage-based, and culture-based tourism opportunities. Visit the website: naturalnorthflorida.org for more information.

Central Florida RPC Partners on Florida Wildlife Corridor

The Florida Wildlife Corridor stretches from the Everglades to Georgia and west to Alabama. Its conservation helps ensure Florida's wildlife populations are connected and protected and was developed to create incentives for sustaining and conserving the green infrastructure. As a foundation of Florida's economy and quality of life, the Corridor includes nearly 18 million acres, with 46% identified as Opportunity Areas or Corridor areas yet to be conserved.



Through an agreement with Archbold Biological Station, the Central Florida RPC identified Florida Wildlife Corridor Opportunity Areas within the Heartland counties of DeSoto, Glades, Hardee, Hendry, Highlands, Okeechobee, and Polk with the potential for near-term development. Data collected and analyzed to inform the report included building permits, zoning changes, land suitability, generalized future land use, existing infrastructure relevant to future development, and development entitlements. Activities included coordination with State agencies, non-profit organizations, and landowners to identify Opportunity Areas potentially available for acquisition, voluntary conservation easements, or those requiring coordination to support new development or redevelopment projects.

EMERGENCY Preparedness

Working together, RPCs conduct cooperative statewide projects such as the award winning statewide Regional Evacuation Study, the Energy Assurance Study, and coastal resiliency planning.

Central Florida RPC Hosts Full-Scale Airplane Crash and Mass Casualty Exercise

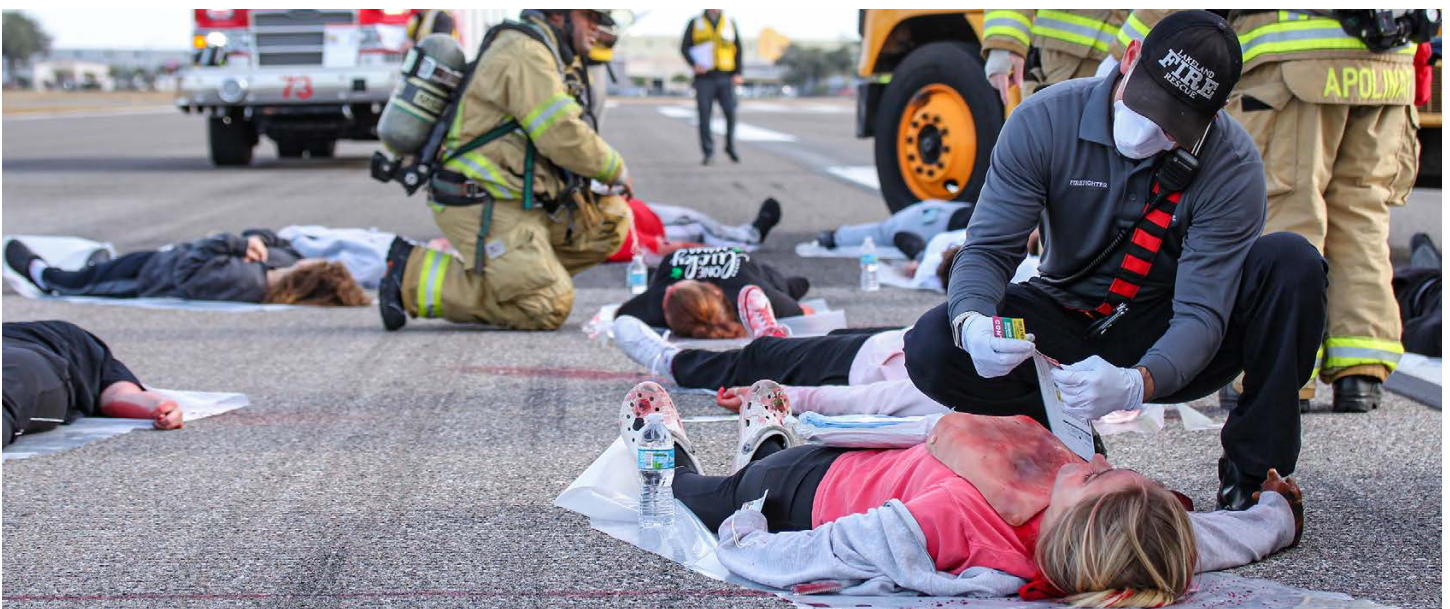
Over 170 first responders, volunteer victims, and evaluators worked together to simulate an airline crash at the Lakeland Linder International Airport to test existing plans, systems, and processes on February 15, 2022. The Central Florida RPC contracted with Emergency Response Educators and Consultants Inc. (EREC) to coordinate the triennial full-scale exercise, engaging multiple agencies to test emergency response policies and procedures.

An After-Action Report and Improvement Plan will provide participating agencies with a full report of the event and guide them in improving their response to real-time disaster events.

Florida Hazardous Materials Symposium

The 9th Annual Florida Hazardous Materials Symposium hosted over 575 participants and included 65+ training sessions. Led by the East Central Florida RPC, the Symposium aims to educate and train first responders, first receivers, manufacturers, and industry partners on hazardous materials response, mitigation, prevention, and safety through classroom and hands-on training.

During the four-day conference, hazmat teams compete in simulated hazardous materials scenarios and are scored according to National Fire Protection Association guidelines by independent experts. Seven HazMat Teams competed in the competition, with Orange County Fire Rescue winning first place, the City of Orlando Fire Department taking second place, and Palm Beach County Fire Rescue coming third.



ECONOMIC *Development*

RPCs complete regional economic impact analysis using the nationally recognized REMI software, facilitate Post Disaster Redevelopment Planning, and administer revolving loan funds for small business loans and brownfields redevelopment.

Revolving Loan Funds Recapitalized in Apalachee and South Florida RPCs



For decades regional planning councils have supported small businesses through revolving loan programs established with funding through the EDA. This ongoing partnership, and local matching funds, allowed Apalachee and South Florida Regional Planning Councils to capitalize over \$6.8 million to help alleviate sudden and severe economic impacts caused by the coronavirus pandemic and Hurricane Michael.

South Florida RPC reached the milestone of lending the entirety of the EDA's CARES Act Revolving Loan Fund of \$5.38 million six months ahead of schedule. The SFRPC was recognized as a successful program by the U.S. Department of Commerce Economic Development Administration.

Apalachee RPC expanded its RLF Program, adding two new funds totaling just over \$1.5 million. The Regional Economies Vested in Vital Enterprises (REVIVE!) program was established to grow small businesses and create more jobs within Leon County and the City of Tallahassee. A separate CARES Act RLF provided businesses in Calhoun, Franklin, Gadsden, Gulf, Jackson, Jefferson, Liberty, and Wakulla counties with gap financing to help them survive and recover from the impacts of the COVID-19 pandemic.

Southwest Florida RPC Promotes SWFL Fresh – Choose Local, Choose Fresh



The Southwest Florida RPC was selected for the 2021 USDA Regional Food System Partnership grant to implement the trademarked regional brand "SWFL Fresh: Choose Local, Choose Fresh." The trademarked regional brand showcases SWFL food producers and their products. The RPC is leading the three-year project in collaboration with the University of Florida Institute of Food and Agricultural Services Cooperative Extension Service and Tropical Research and Education Center.

Transportation

RPCs participate in the Transportation Disadvantaged program, as staff to local Metropolitan/ Transportation Planning Organizations, and provide planning services for Complete Streets, Safe Routes to Schools, and Greenways and Trails.



Hosted by the Emerald Coast Regional Council, the Transportation Symposium brings together leaders across transportation industries to learn, connect, and be inspired by the latest innovations in the transportation realm. This year's event was held on Thursday, October 6, and Friday, October 7, 2022, in Panama City Beach, Florida.



Apalachee RPC Coordinates "Cycle the Arts" Campaign

In collaboration with Council on Culture and Arts (COCA), Apalachee RPC staff coordinated and developed the "Cycle the Arts" campaign. This new biking experience highlights over 300 outdoor works of public art throughout Tallahassee. ARPC staff created an interactive PDF map for this initiative illustrating bike-friendly routes to public art sites around Tallahassee. Public art is people-powered, and the ARPC/ COCA "Cycle the Arts" campaign offers a new perspective on the accessibility and equity of public art.

REGIONAL *Converging*

RPCs serve as regional conveners. They lead community and regional vision efforts, engage the public in a variety of plans and programs, and maintain Strategic Regional Policy Plans.

Northeast Florida Regional Council Hosts 2022 Overdose Summit



The Northeast Florida RC hosted the 2022 Overdose Summit at the World Golf Village in St. Augustine. The educational Summit brought together more than 120 attendees from around the region for a day-long event examining various aspects of addiction and overdose. While the Summit targeted all forms of addiction, the focus was primarily on fentanyl and the extreme danger it poses. The Summit included 19 speakers covering topics such as the neuroscience of addiction, the stigma of addiction, the risks of the opioid epidemic, and public safety.

Treasure Coast RPC Regional Economic Development Summit

In March 2022, Treasure Coast RPC hosted its Regional Economic Development Summit. It was a unique opportunity to review the latest economic trends, interact with industry leaders, and provide input to update the 2018 Comprehensive Economic Development Strategy Plan for the Treasure Coast Region. The goal of the summit was to provide an opportunity for broad-based and diverse stakeholder participation that addresses economic challenges and identifies unique opportunities for the entire Region.



Awards & Partners

2022 NADO Impact Awards

Apalachee Regional Planning Council

- *Cycle the Arts*

Central Florida Regional Planning Council

- *City of Lakeland's Comprehensive Plan: Our Community*
- *Hardee County Parks, Recreation, Open Space and Trails Master Plan*

East Central Florida Regional Planning Council

- *Southeast Volusia Economic Development Strategic Plan*
- *Partnership for the Goals*
- *Pipeline Emergency Response Initiative (PERI)*

North Central Florida Regional Planning Council

- *Gainesville Metropolitan Area Multimodal Level of Service Report*

Northeast Florida Regional Council

- *2022 Overdose Summit*

South Florida Regional Planning Council

- *The Southeast Florida Clean Cities Coalition*

Tampa Bay Regional Planning Council

- *An Industrial Land Strategy for Pasco County*
- *Resilient Ready Tampa Bay*



Central Florida RPC was recognized for City of Lakeland Comprehensive Plan: Our Community 2030 by NADO, APA Florida, and Florida Planning and Zoning Association. Pictured (left to right): Commissioner Chad McLeod, Pat Steed, Commissioner Sara Roberts McCarley

NADO Excellence in Regional Transportation Awards

Central Florida Regional Planning Council

Meeting Your Communities' Needs through Mobility Management

STATEWIDE PARTNERS





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Agenda

Item

Tab 4

Tab 4

Tab 4

Tab 4

Tab 4



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🌐 www.nefrc.org
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Serving the communities of Baker, Clay, Duval, Flagler, Nassau, Putnam and St. Johns Counties


Bringing Communities Together

MEMORANDUM

DATE: JANUARY 31, 2023

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

THRU: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

FROM: ROBERT JORDAN, REGIONAL PLANNER 

RE: LOCAL GOVERNMENT COMPREHENSIVE PLAN AMENDMENT REVIEW

Pursuant to Section 163.3184, Florida Statutes, Council review of proposed and adopted amendments to local government comprehensive plans is limited to adverse effects on regional resources and facilities identified in the Strategic Regional Policy Plan and extra-jurisdictional impacts inconsistent with the comprehensive plan of any local government within the Region. Pursuant to Section 163.3184, Florida Statutes, a written report containing an impact evaluation should be provided to the local government and the state land planning agency within 30 calendar days of receipt of the amendment.

A regional map of the listed amendment is provided on the next page, and site-specific maps are provided in the appendix herein.

Recommendation

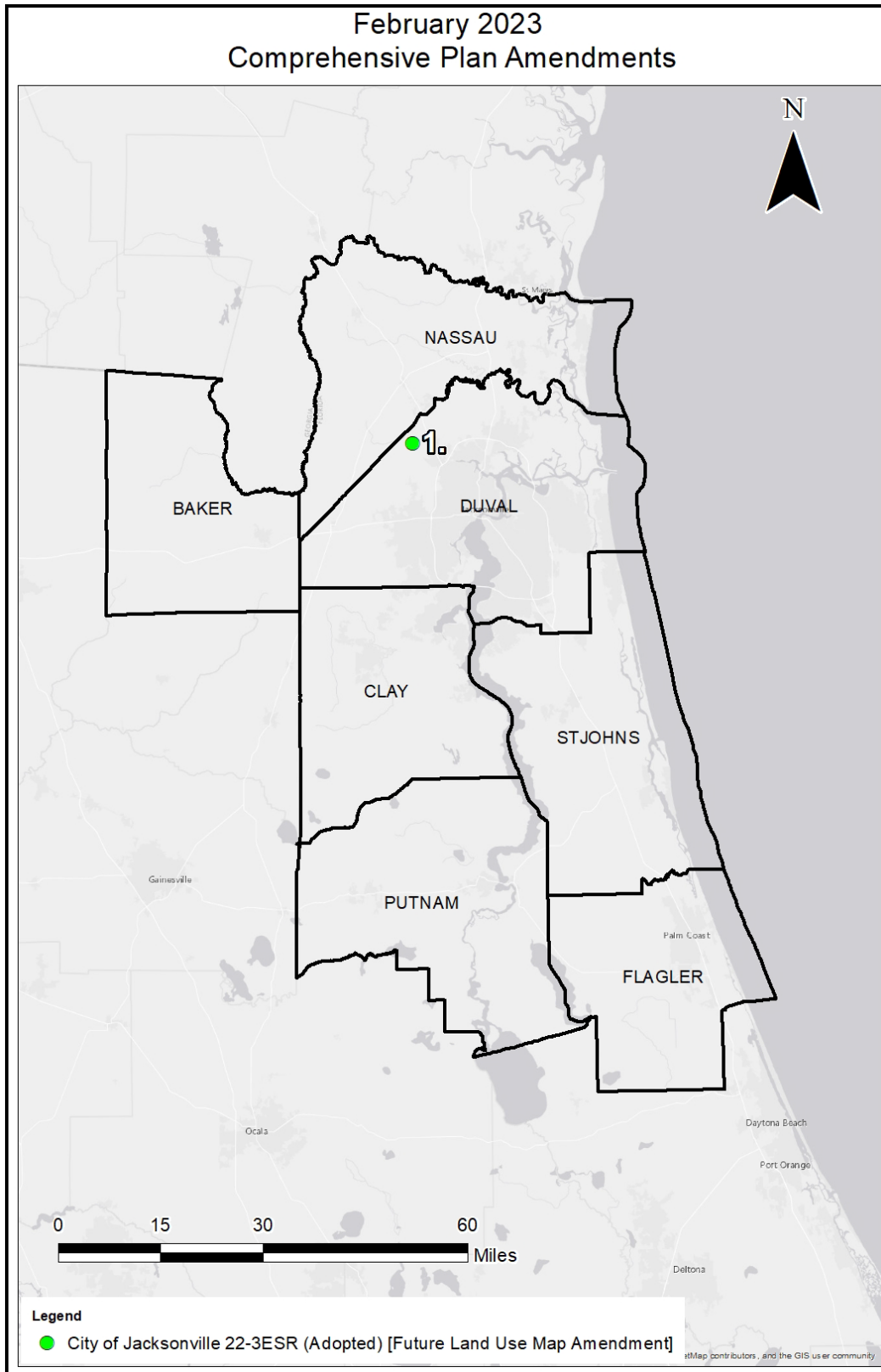
Staff respectfully recommends that the Northeast Florida Regional Council Board of Directors concur that the adopted amendment is consistent with the Strategic Regional Policy Plan.

Follow Us.



EQUAL OPPORTUNITY EMPLOYER

REGIONAL MAP OF AMENDMENT LOCATION SITES



Local Govt. and Plan Amendment	Number on Regional Map	Proposed	Adopted	County Location	Due Date to be Mailed to Local and State Govt.	Local Govt. Item Number
City of Jacksonville 22-3ESR	1		X	Duval	02-03-2023	Ordinance 2022-850-E

- **Type:** Future Land Use Map Amendment
- **Issue:** This adopted amendment changed 754.26 acres of land between Acree Road and Plummer Road from Light-Industrial (LI) with a Land Use Map Asterisk limiting the development to 4,775,000 square feet of Light Industrial uses to Multi-Use (MU) with REVISED Site Specific Future Land Use Element (FLUE) Policy 4.3.11. A companion zoning application to a Planned Unit Development (PUD) includes a slightly smaller area than the Mixed Use Regional Activity Center boundaries as proposed with the subject application.
- **Background:** In 2009, the land use designation of the 754-acre site was amended from the Northwood Town Center Regional Activity Center (RAC) Multi-Use (MU) land use category, pursuant to FLUE Policy 4.3.11, to Light Industrial (LI) with a Land Use Map Asterisk. This limited the development to 4,775,000 square feet of LI uses under Ordinance 2009-543-E. The Northwood Town Center RAC MU area was originally approved in 2005 with Ordinance 2005-1221-E.

The RAC was originally over 1500 acres and was approved with a mix of uses pursuant to FLUE Policy 4.3.11. Since the original approval, several amendments have added additional acreage to the RAC MU boundaries. The applicant sought an amendment from LI with the Asterisk limiting light industrial development to MU pursuant to revised FLUE Policy 4.3.11.

The revised FLUE Policy 4.3.11 continues the same uses as originally approved but includes a revision of the density and intensity of entitlements based on the new boundaries of the RAC MU with the addition of the 754 acres in the subject land use amendment.

- **Impacts:** No impacts to Resources of Regional Significance or extra-jurisdictional impacts that would be inconsistent with the Comprehensive Plan of an affected local government were identified. Please see below for more details.
-Resources of Regional Significance: The subject site is 754.26 acres and is accessible from Plummer Road or Acree Road, both collector facilities. A trip generation comparison was provided by the City’s Transportation Planning Division and the future land use amendment will result in zero net new trips on the roadway. However, the subject site is an existing green field, and it currently has zero traffic impacts. The Transportation Planning Division recommends ongoing coordinating efforts with the City of Jacksonville Traffic Engineer to ensure that a traffic operational analysis is provided to address the specific external impacts as a result of this land use amendment. Also, the subject site is located within the 500-foot Height and Hazard Zone for Jacksonville International Airport, a transportation resource of regional significance. Zoning will limit development to a maximum height of less than 500 feet unless approved by the Jacksonville Aviation Authority or the Federal Aviation Administration. The location is also adjacent to the Thomas Creek Conservation area, a natural resource of regional significance, where hunting, prescribed burns, and timber

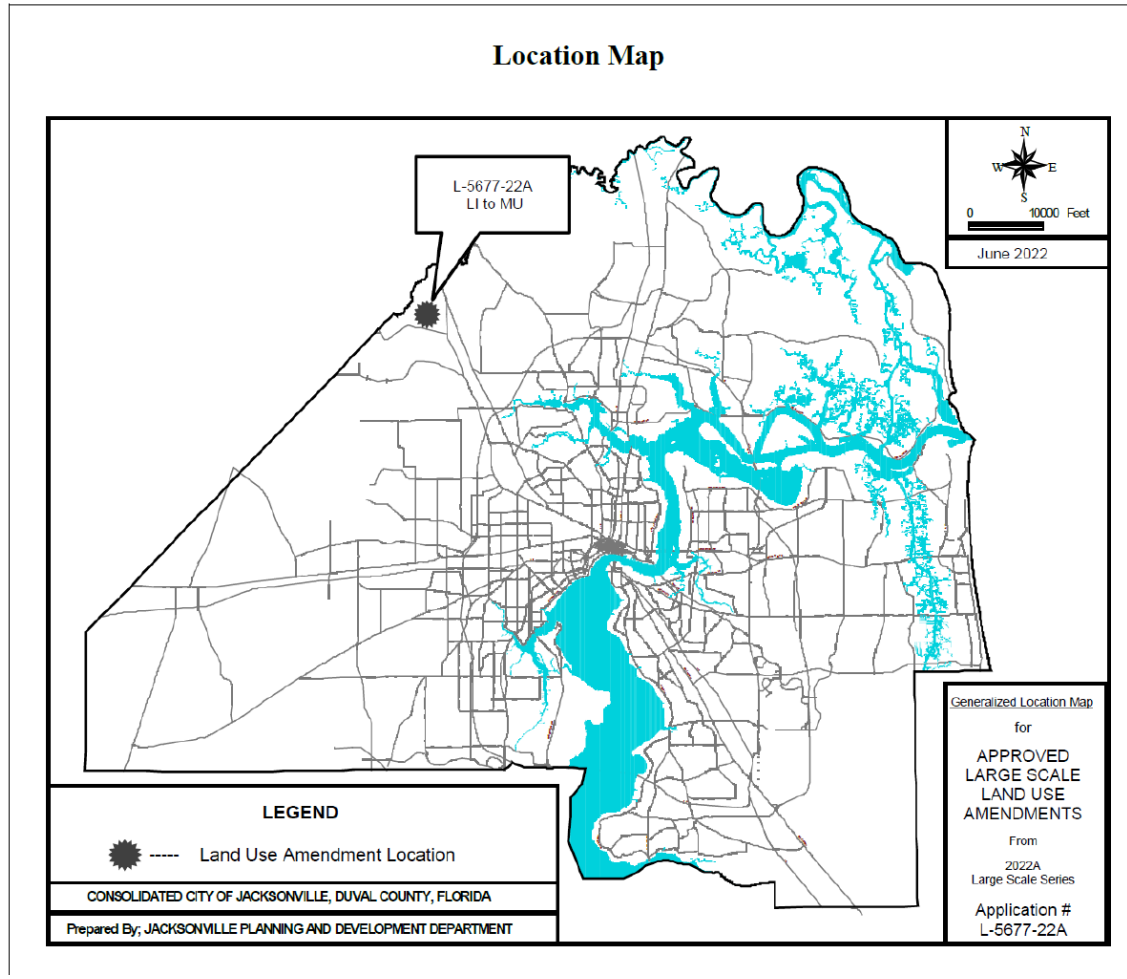
harvesting may take place. These efforts are necessary for the management of these lands for wildlife, resource protection, and recreational uses. All future homeowners are strongly encouraged to review and implement "Firewise" management and design techniques, to the extent that these are consistent with water conservation and Florida Friendly landscaping requirements in the Jacksonville Zoning Code. No adverse impacts to strategic regional resources were identified.

-Extra-Jurisdictional Impacts Inconsistent with the Comprehensive Plans of Local Governments within the Region: No extra-jurisdictional impacts that would be inconsistent with the Comprehensive Plan of an affected local government were identified.

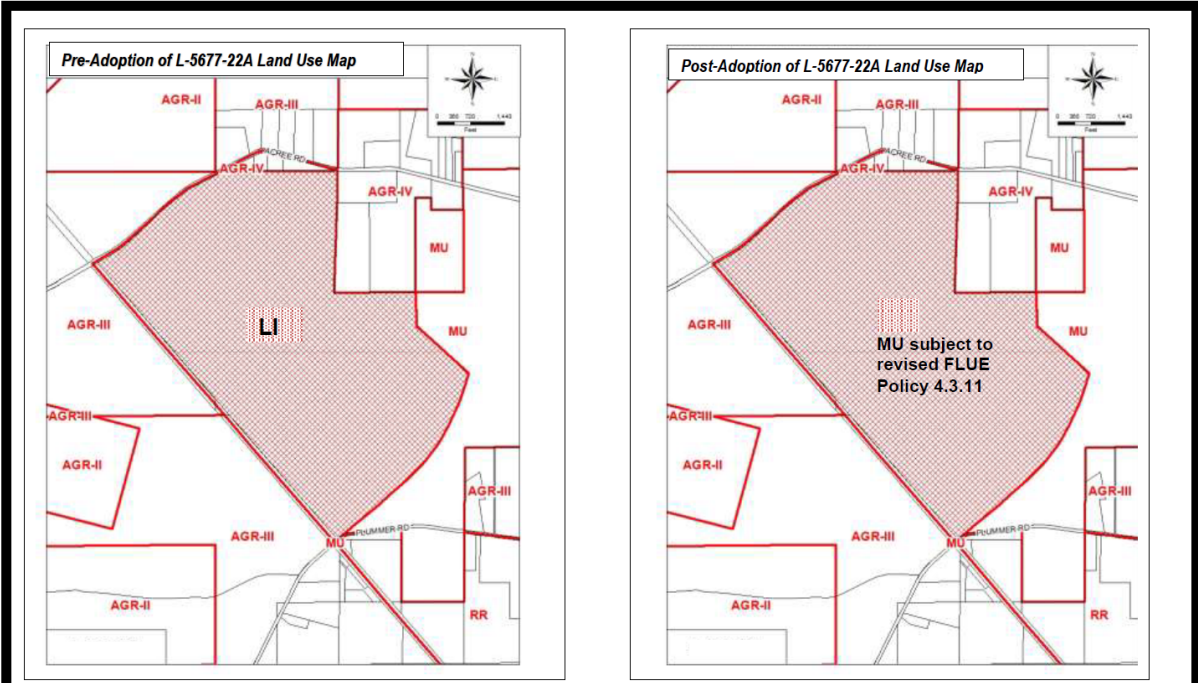
- **Recommended Intergovernmental Coordination:** Given the proximity to Nassau County, the NEFRC recommended coordination with the Nassau County Planning Department. After transmittal, the City provided a copy of the Northeast Florida Regional Council report and the City of Jacksonville's recommendation report to the Nassau County Planning and Development Department for review and comment. Nassau County did not comment on the amendment.

Appendix

Map 1 (The City of Jacksonville 22-3ESR Adopted): Location Map



Map 2 (The City of Jacksonville 22-3ESR Adopted): Current and Proposed Future Land Use Map



Request for Large Scale Land Use Amendment to Future Land Use Map Series



From: Light Industrial (LI)
To: Multi-Use (MU) subject to Revised FLUE Policy 4.3.11

Planning District: 6

Identification Number: L-5677-22A

Council District: 7

Exhibit 2 (Page 1 of 1)

Agenda Item

Tab 5

Tab 5

Tab 5

Tab 5

Tab 5



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✉ info@nefrc.org

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MEMORANDUM

DATE: JANUARY 25, 2023

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

THRU: PERSONNEL, BUDGET & FINANCE POLICY COMMITTEE

FROM: ^{DS}
DONNA STARLING, CHIEF FINANCIAL OFFICER

RE: FISCAL YEAR 2021/2022 AUDIT

The fiscal year 2021/2022 audit is currently being finalized and will be presented at the February 2023 board meeting by our auditors, James Moore and Company.

If you have any questions, please feel free to contact me. Thank you.

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NORTHEAST FLORIDA REGIONAL COUNCIL

FINANCIAL STATEMENTS

SEPTEMBER 30, 2022

**NORTHEAST FLORIDA REGIONAL COUNCIL
TABLE OF CONTENTS
SEPTEMBER 30, 2022**

Independent Auditors’ Report.....	1 - 3
Management’s Discussion and Analysis.....	4 - 9
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position.....	11
Statement of Activities.....	12
Fund Financial Statements	
Balance Sheet—Governmental Fund.....	13
Reconciliation of the Balance Sheet – Governmental Fund to the Statement of Net Position	14
Statement of Revenues, Expenditures and Changes in Fund	
Balances—Governmental Fund	15
Reconciliation of the Statement of Revenues, Expenditures and	
Changes in Fund Balances of Governmental Fund to the Statement of Activities	16
Notes to Financial Statements	17 - 28
Required Supplementary Information	
Schedule of Revenues, Expenditures and Changes in Fund Balances –	
Budget and Actual – General Fund	29
Schedule of Proportionate Share of Net Pension Liability – FRS/HIS	30
Schedule of Contributions – FRS/HIS	31
Other Information	
Cost Allocation.....	32 - 33

Single Audit

Schedule of Expenditures of Federal Awards.....	34
Notes to the Schedule of Expenditures of Federal Awards.....	35
Schedule of Findings and Questioned Costs.....	36
Independent Auditors’ Report on Compliance for Each Major Federal Program and Report on	
Internal Control over Compliance in Accordance with Uniform Guidance	37 - 39

Other Reports

Independent Auditors’ Report on Internal Control over Financial Reporting and On Compliance	
and Other Matters Based on an Audit of Financial Statements in Accordance with	
<i>Government Auditing Standards</i>	40 - 41



INDEPENDENT AUDITORS' REPORT

To the Board of Directors,
Northeast Florida Regional Council:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the general fund of the Northeast Florida Regional Council (the Council), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and general fund of the Council as of September 30, 2022, and the respective changes in financial position and the respective budgetary comparison for the General fund thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The Council's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Councils' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The accompanying schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) is presented for purposes of an additional analysis and is not required parts of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the financial statements. The other information comprises the cost allocation but does not include the financial statements and our auditors' report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 2, 2023, on our consideration of the Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.

Daytona Beach, Florida
February 2, 2023



**NORTHEAST FLORIDA REGIONAL COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022**

As management of the Northeast Florida Regional Council (Council), we offer readers of the Council's financial statements this narrative overview and analysis of the financial activities of the Council for the fiscal year 2021-2022. We encourage readers to read the information presented here in conjunction with additional information furnished in the Council's financial statements, which follow this narrative.

FINANCIAL HIGHLIGHTS

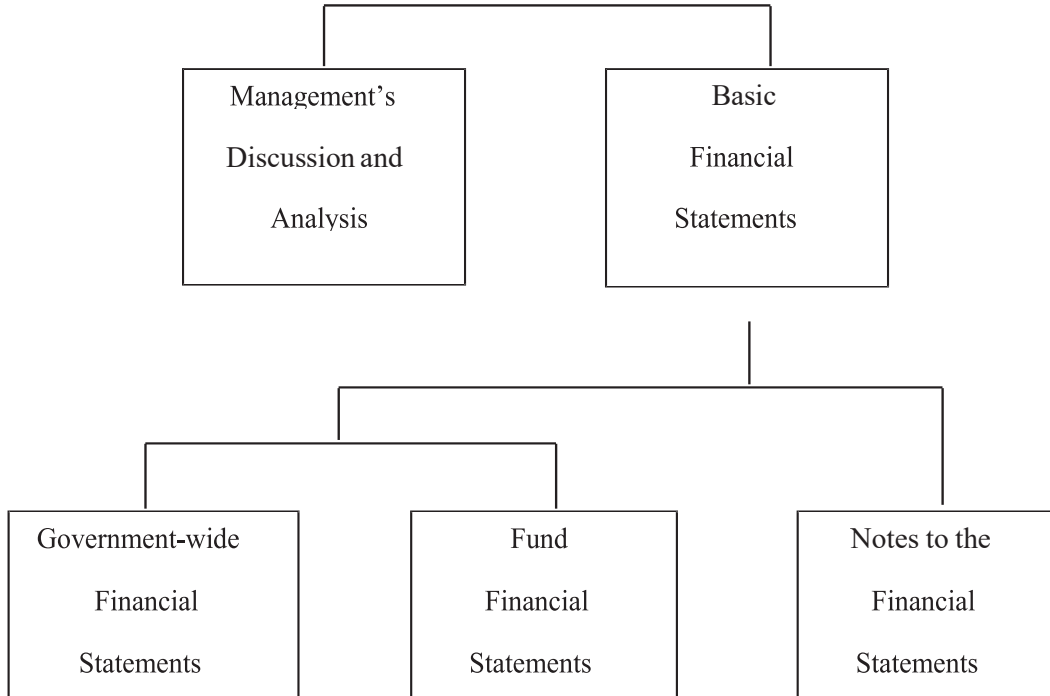
- The assets and deferred outflow of resources of the Council exceeded its liabilities and deferred inflow of resources at the close of the fiscal year by \$1,770,069.
- The Council's net position increased by \$50,907 .
- The Council's total assets increased by \$7,826.
- The Council's total liabilities increased by \$572,015.
- Clay County rejoined the Council in fiscal year 2021-2022 which resulted in an increase in local government county dues revenue.
- The Council continued work on a four-year Community Development Block Grant Mitigation (CDBG-MIT) grant to develop a North Florida Resiliency Plan for Health and Medical Lifeline totaling \$700,000.
- The Council received a three-year contract totaling \$280,270 from East Central Florida Regional Planning Council to work on a project titled – Advanced Mitigation Assessment and Planning through Regional Collaboration. This is part of a CDBG Mitigation grant with the other Regional Councils in Florida.
- The Healthcare Coalition's contract with the Florida Department of Health was renewed in June 2022 for two additional years providing a \$145,554 increase in funding for a total two-year contract amount of \$1,566,026. During the 2021-22 fiscal year through the Healthcare Coalition's contract with the Florida Department of Health, the Council provided \$205,640 in project funding to healthcare and emergency preparedness facilities.
- The Council completed \$131,500 in Florida Department of Economic Development (DEO) funding projects to update the Council's Affordable Housing Needs Plan and assist several of our local governments with planning and economic development projects.
- The Council completed \$122,525 in emergency preparedness-related exercise services for the State of Florida, First Coast Disaster Council, and our local governments.
- The Council worked through the Town of Baldwin to develop a Regional Resilience Priority Analysis in Northeast Florida through a \$125,000 Department of Environmental Protection grant.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Council's basic financial statements. The Council's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different views of the Council using government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information to enhance the reader's understanding of the financial condition of the Council.

**NORTHEAST FLORIDA REGIONAL COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022
(Continued)**

Required Components of Annual Financial Report



Government-wide financial statements. The government-wide financial statements are designed to provide the reader with a broad overview of the Council's finances. Similar in format to financial statements of a private-sector business, the government-wide statements provide short and long-term information about the Council's financial status as a whole.

The statement of net position (Page 11) presents information on all of the Council's assets, liabilities, and deferred inflows and outflows of resources with the difference between these reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of the Council's financial position.

The statement of activities (Page 12) presents information showing how the Council's net position changed during the most recent fiscal year. All changes in net position are reported using the accrual basis of accounting. Therefore, all current year's revenues and expenses are taken into account regardless of when the cash is received or expenses are paid.

Fund financial statements. The fund financial statements (Pages 13-16) provide a more detailed look at the Council's most significant activities. A fund is a grouping of related accounts used to maintain control over resources established for the purpose of carrying on activities or attaining objectives in accordance with specific regulations, restrictions or limitations. For financial statement presentation, funds with similar characteristics are grouped into generic fund types as required by generally accepted accounting principles (GAAP). The Council's sole fund is the General Fund, classified as a governmental fund.

**NORTHEAST FLORIDA REGIONAL COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022
(Continued)**

Governmental Funds. The Council's basic activities are accounted for in a governmental fund. These funds focus on how assets can readily be converted into cash and what monies are left at year-end that will be available for spending in the next year. As of the close of the current fiscal year, the Council's governmental fund reported an unassigned fund balance of approximately \$2.4 million. Governmental funds financial statements give the reader a detailed short-term view to help them determine if there are more or less financial resources available to finance the Council's programs.

Notes to financial statements. The notes provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are on pages 17-28 of the report.

Government-Wide Financial Analysis

For fiscal year 2021-2022, the Council was compliant with the Government Accounting Standard Board (GASB) Statement No. 34 reporting model:

	Governmental Activities		
	<u>2022</u>	<u>2021</u>	<u>Difference</u>
Assets			
Current assets	\$2,722,757	\$2,753,230	\$ (30,473)
Capital assets	108,771	70,472	38,299
Total assets	<u>2,831,528</u>	<u>2,823,702</u>	<u>7,826</u>
Deferred outflows of resources	<u>439,576</u>	<u>334,226</u>	<u>105,350</u>
Liabilities			
Current liabilities	299,657	381,343	(81,686)
Noncurrent liabilities	1,144,707	491,006	653,701
Total liabilities	<u>1,444,364</u>	<u>872,349</u>	<u>572,015</u>
Deferred inflows of resources	56,671	566,417	(509,746)
Net Position			
Net investment in capital assets	108,771	70,472	38,299
Unrestricted	1,661,298	1,648,690	12,608
Total net position	<u>\$1,770,069</u>	<u>\$1,719,162</u>	<u>\$ 50,907</u>

As shown above, net position may serve over time as a useful indicator of a government's financial condition. The assets and deferred outflow of resources of the Council exceeded liabilities and deferred inflows of resources by \$1,770,069 in fiscal year 2021-2022. Also in fiscal year 2021-2022, the Council's net position increased by \$50,907. The change in net position is primarily due to the following:

- An increase in total assets due to a decrease in cash and an increase in capital assets, net of accumulated depreciation.
- An increase in total liabilities resulting from an increase in net pension liability.

**NORTHEAST FLORIDA REGIONAL COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022
(Continued)**

Governmental activities increased the Council's net position by \$50,907, as shown below. Factors that attributed to the change are as follows:

- Federal revenues increased mainly due to an increase in emergency preparedness and Healthcare Coalition revenues.
- State revenues decreased due to the completion of the statewide Regional Evacuation Study in fiscal year 2021.
- Local government revenues increased resulting from an increase in local technical assistance contracts for resiliency and emergency preparedness.
- Other revenues decreased due to a decrease in emergency preparedness exercises and asset disposals.
- Personnel service increased with the addition of staff during the fiscal year.
- Direct charges decreased in large part due to a reduction in statewide Regional Evacuation Study expenditures with the completion of the Study in fiscal year 2021.
- Indirect expenses increased with an increase in operational and staffing costs.

Analysis of the Organization's Operations

The following table provides a summary of the Organization's operations for the years ended September 30.

	Governmental Activities		Difference
	2022	2021	
Revenues:			
Program Revenues:			
Federal grants	\$1,169,736	\$ 920,023	\$ 249,713
State grants	423,979	1,922,762	(1,498,783)
Local government	204,772	61,593	143,179
Regional Leadership Academy	4,550	1,750	2,800
Other	42,479	105,873	(63,394)
General Revenues:			-
County assessments	694,757	607,823	86,934
Total revenues	<u>2,540,273</u>	<u>3,619,824</u>	<u>(1,079,551)</u>
Expenses:			
Personnel service	1,118,688	908,195	210,493
Direct charges	966,232	2,178,036	(1,211,804)
Indirect charges	404,140	368,274	35,866
Total expenses	<u>2,489,060</u>	<u>3,454,505</u>	<u>(965,445)</u>
Increase (decrease) in net position	51,213	165,319	(114,106)
Beginning fund balance	<u>2,371,887</u>	<u>2,206,568</u>	<u>165,319</u>
Ending fund balance	<u>\$2,423,100</u>	<u>\$2,371,887</u>	<u>\$ 51,213</u>

Financial Analysis of Council Funds. The Council uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Council has one governmental fund, the General Fund.

**NORTHEAST FLORIDA REGIONAL COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022
(Continued)**

Governmental Funds. The Council's basic activities are accounted for in a governmental fund. These fund types focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds' financial statements give the reader a detailed short-term view to help him or her determine if there are more or less financial resources available to finance the Council's programs.

General Fund Budgetary Highlights

The variances in revenue between the budget and final revenues received are the result of unrealized revenues or additional funding acquired during the fiscal year, but not available for inclusion at the time the budget was prepared.

The variance between the budget and actual revenues and expenses is primarily attributable to unrealized revenues and a decrease in estimated expenditures.

	Budgeted Amounts			
	Original	Final	Actual	Difference
REVENUES				
County assessments	\$ 607,823	\$ 694,757	\$ 694,757	\$ -
Federal grants	1,545,828	1,225,885	1,169,736	(56,149)
State grants	270,839	442,032	423,979	(18,053)
Local government	30,000	200,718	204,772	4,054
Regional Leadership Academy	2,800	4,900	4,550	(350)
Interest income (loss)	-	-	(601)	(601)
Other	172,400	48,400	43,080	(5,320)
Total revenues	2,629,690	2,616,692	2,540,273	(76,419)
EXPENDITURES				
Current:				
Personnel service	996,730	1,112,792	1,118,688	(5,896)
Direct charges	1,077,240	932,897	966,232	(33,335)
Indirect charges	440,306	449,131	404,140	44,991
Total expenditures	2,514,276	2,494,820	2,489,060	5,760
Net change in fund balances	\$ 115,414	\$ 121,872	\$ 51,213	\$ (70,659)

NEFRC Financial Analysis

Total assets increased due to a decrease in cash and an increase in capital assets, net of accumulated depreciation. Total liabilities increased due to an increase in pension liability.

The Council had an overall decrease in revenues for the year with a decrease in state revenues. Personnel service increased with the addition of staff, direct charges decreased in large part due to a decrease in expenditures for contracts and grants, and indirect expenditures increased due to higher operational and staffing costs.

**NORTHEAST FLORIDA REGIONAL COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022
(Continued)**

NEFRC Capital Assets

The Council's investment in capital assets for fiscal year 2021-2022 is \$108,771, net of accumulated depreciation of \$168,994.

	2022	2021
Equipment, furniture, and equipment	\$ 277,765	\$ 243,116
Accumulated depreciation	(168,994)	(172,644)
Capital assets, net	\$ 108,771	\$ 70,472

Additional information on the Council's capital assets can be found in Note 4 of the Notes to the Financial Statements.

NEFRC Long-Term Obligations

As of September 30, 2022, the Council's long-term obligations consisted of compensated absences and net pension liability. Additional information regarding the Council's long-term obligations can be found in Note (5) of the Notes to the Financial Statements.

NEFRC Budget Forecast for Fiscal Year Ending 2021-2022

The Council anticipated a slight increase in state emergency preparedness funding with an increase in Hazard Analysis contract funding. Also, the number of emergency preparedness exercises is expected to remain constant as local governments and partner agencies conduct training and exercises post-pandemic.

Funding for the Healthcare Coalition will increase in fiscal year 2023 since the two-year contract renewal in June 2022 also provided additional funding for the program. The Council also anticipates spending the remaining Florida Hospital Association (FHA) funding in fiscal year 2023.

The implementation of deliverables associated with the two multi-year Community Development Block Grant (CDBG) programs to perform mitigation and resiliency planning in our region and across the State of Florida will continue into fiscal year 2023. Also, the Council once again was awarded several Florida Department of Economic Development (DEO) and Florida Department of Environmental Protection (DEP) contracts to assist our local governments with planning, economic development, and vulnerability assessment projects.

Direct federal revenues are expected to decrease with the completion of the Department of Commerce Economic Development Administration (EDA) CARES Act grant in June 2022. However, the Economic Development District grant funding provided by EDA is anticipated to continue throughout the fiscal year with the possibility of a funding increase for the grant in a future year.

The Council assisted some of our local governments with substance abuse disorder services in fiscal year 2022. The Council anticipates continuing those services for our local governments in fiscal year 2023 which could lead to additional local government funding.

REQUESTS FOR INFORMATION

This report is designed to provide an overview of the Council's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Chief Executive Officer, Northeast Florida Regional Council, 100 Festival Park Avenue, Jacksonville, FL 32202.

BASIC FINANCIAL STATEMENTS

These basic financial statements contain Government-wide Financial Statements, Fund Financial Statements and Notes to the Financial Statements.

**NORTHEAST FLORIDA REGIONAL COUNCIL
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 2,425,296
Accounts receivable	290,061
Prepays	7,400
Capital assets, net of accumulated depreciation	108,771
Total assets	<u><u>\$ 2,831,528</u></u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	<u><u>\$ 439,576</u></u>
LIABILITIES	
Accounts payable and accrued liabilities	\$ 26,963
Accrued salaries	21,176
Unearned revenues	251,518
Noncurrent liabilities:	
Due within one year:	
Compensated absences	57,473
Net pension liability	1,087,234
Total liabilities	<u><u>\$ 1,444,364</u></u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	<u><u>\$ 56,671</u></u>
NET POSITION	
Net investment in capital assets	\$ 108,771
Unrestricted	1,661,298
Total net position	<u><u>\$ 1,770,069</u></u>

The accompanying notes to financial statements are an integral part of this statement.

**NORTHEAST FLORIDA REGIONAL COUNCIL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental activities:				
Financial and administration	\$ 488,870	\$ -	\$ -	\$ (488,870)
Planning and growth management	823,174	183,154	505,044	(134,976)
Emergency preparedness	1,164,083	57,746	1,088,671	(17,666)
Regional Leadership Academy	10,410	4,550	-	(5,860)
Regional Community Institute	2,829	-	-	(2,829)
Total governmental activities	<u>\$ 2,489,366</u>	<u>\$ 245,450</u>	<u>\$ 1,593,715</u>	<u>(650,201)</u>
General revenues:				
Membership dues				694,757
Interest income (loss)				(601)
Miscellaneous				3,442
Gain on sale of asset				3,510
Total general revenues				<u>701,108</u>
Change in net position				50,907
Net position - beginning of year				1,719,162
Net position - ending of year				<u>\$ 1,770,069</u>

The accompanying notes to financial statements are an integral part of this statement.

**NORTHEAST FLORIDA REGIONAL COUNCIL
BALANCE SHEET
GOVERNMENTAL FUND
SEPTEMBER 30, 2022**

	General Fund
ASSETS	
Cash and cash equivalents	\$ 2,425,296
Receivables, net	290,061
Prepaid items	7,400
Total assets	\$ 2,722,757
LIABILITIES	
Accounts payable and accrued liabilities	\$ 26,963
Accrued salaries	21,176
Unearned revenues	251,518
Total liabilities	299,657
FUND BALANCES	
Nonspendable:	
Prepaid items	7,400
Unassigned	2,415,700
Total fund balances	2,423,100
Total liabilities and fund balances	\$ 2,722,757

The accompanying notes to financial statements are an integral part of this statement.

**NORTHEAST FLORIDA REGIONAL COUNCIL
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUND
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

Fund balances - total governmental fund		\$ 2,423,100
Amounts reported for governmental activities in the statement of activities are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Total governmental capital assets	277,765	
Less: accumulated depreciation	<u>(168,994)</u>	108,771
On the governmental fund statements, a net pension liability is not recorded until an amount is due and payable and the pension plan's fiduciary net position is not sufficient for payment of those benefits (no such liability exists at the end of the current fiscal year). On the Statement of Net Position, the Council's net pension liability of the defined benefit pension plans is reported as a noncurrent liability. Additionally, deferred outflows and deferred inflows related to pensions are also reported.		
Net pension liability	(1,087,234)	
Deferred outflows related to pensions	439,576	
Deferred inflows related to pensions	<u>(56,671)</u>	(704,329)
Long-term liabilities, including bonds payable and notes payable, are not due and payable in the current period and, therefore, are not reported in the funds. These liabilities, deferred outflows, and other debt-related deferred charges consist of the following:		
Compensated absences		(57,473)
Net position of governmental activities		<u><u>\$ 1,770,069</u></u>

The accompanying notes to financial statements are an integral part of this statement.

**NORTHEAST FLORIDA REGIONAL COUNCIL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	General Fund
Revenues	
County assessments	\$ 694,757
Federal grants	1,169,736
State grants	423,979
Local government	204,772
Regional Leadership Academy	4,550
Interest income (loss)	(601)
Miscellaneous	43,080
Total revenues	2,540,273
Expenditures	
Personnel services	1,118,688
Direct charges	966,232
Indirect charges	404,140
Total expenditures	2,489,060
Net change in fund balances	51,213
Fund balances, beginning of year	2,371,887
Fund balances, end of year	\$ 2,423,100

The accompanying notes to financial statements are an integral part of this statement

**NORTHEAST FLORIDA REGIONAL COUNCIL
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Net change in fund balances - total governmental fund	\$ 51,213
Differences in amounts reported for governmental activities in the statement of activities are:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.	
Capital outlay expenditures	73,504
Depreciation expense	(35,205)
Governmental funds report contributions to defined benefit pension plans as expenditures. However, in the Statement of Activities, the amount contributed to defined benefit pension plans reduces future net pension liability. Also included in pension expense in the Statement of Activities are amounts required to be amortized.	
Change in net pension liability and deferred inflows/outflows related to pensions	(43,948)
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. These adjustments are as follows:	
Change in compensated absences liability	5,343
Change in net position of governmental activities	\$ 50,907

The accompanying notes to financial statements are an integral part of this statement.

NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(1) Summary of Significant Accounting Policies:

The financial statements of the Northeast Florida Regional Council (the Council), have been prepared in conformance with accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted body for promulgating governmental accounting and financial reporting principles. The following is a summary of the Council's significant accounting policies:

(a) **Reporting entity**—The Council was organized pursuant to Chapter 186 of the Florida Statutes, as amended, and specifically created by an interlocal agreement pursuant to Chapter 163, Florida Statutes, in order to provide local governments with a means of conducting a regional planning process to ensure orderly and balanced growth and development within the Northeast Florida Region (including the counties of Baker, Clay, Duval, Flagler, Nassau, Putnam, and St. Johns).

In evaluating how to define the Council for financial purposes, management has considered all potential component units. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the purpose and activities of the potential component unit benefit the government and/or its citizens, or whether they are conducted within the geographic boundaries of the Council and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. In evaluating the Council as a reporting entity, management has addressed all potential component units that may or may not fall within the Council's oversight and control, and thus, be included in the Council's financial statements. There are no component units included.

(b) **Government-wide and fund financial statements**—The government-wide financial statements consist of a statement of net position and a statement of activities. These statements report information on all of the nonfiduciary activities of the primary government as a whole. As part of the consolidation process, all interfund activities are eliminated from these statements.

Net position, the difference between assets, deferred outflows, liabilities and deferred inflows, as presented in the statement of net position, are subdivided into three categories: net investment in capital assets, unrestricted net position and restricted net position. Net position is reported as restricted when constraints are imposed on the use of the amounts either externally by creditors, grantors, contributors, or laws and regulations of other governments, or by law through constitutional provisions or enabling legislation.

NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(1) **Summary of Significant Accounting Policies:** (Continued)

The statement of activities presents a comparison between the direct and indirect expenses of a given function or segment and its program revenues, and displays the extent to which each function or segment contributes to the change in net position for the fiscal year. Direct expenses are those that are clearly identifiable to a specific function or segment. Program revenues consist of charges for services, operating grants and contributions, and capital grants and contributions. Charges for services refer to amounts received from those who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.

Grants and contributions consist of revenues that are restricted to meeting the operational or capital requirements of a particular function or segment.

The focus of governmental fund financial statements is on major funds. Therefore, major funds are reported as separate columns in the fund financial statements. Reconciliations are provided that convert the results of governmental fund accounting to the government-wide presentation.

(c) **Measurement focus, basis of accounting, and financial statement presentation**—The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Council considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Council reports the following major governmental fund:

General Fund—The General Fund is the general operating fund of the Council and is used to account for all financial resources except those required to be accounted for in another fund.

(d) **Budget**—An annual budget is adopted for the General Fund by the Council by the July meeting preceding the fiscal year, using the accrual bases of accounting. All annual appropriations lapse at the fiscal year end. Mid-year and year-end amendments are made to the budget as necessary. The budget is prepared and controlled at the project activity level.

(e) **Cash and cash equivalents**—The Council defines cash and cash equivalents as cash on hand, demand deposits and short-term investments that are readily convertible to known amounts of cash. Investments with original maturities of three months or less are considered to be cash equivalents.

(f) **Investments**—Investments are stated at fair value.

NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(1) **Summary of Significant Accounting Policies:** (Continued)

(g) **Receivables**—After reviewing the individual account balances, the Council’s management has determined that 100% of receivables are fully collectible as all amounts receivable consist of grants and other governmental revenues. Therefore, no allowance for doubtful accounts has been provided.

(h) **Capital assets**—All purchased capital assets are recorded at cost where historical records are available and at estimated cost where no historical records exist and are reported in the government-wide financial statements. Donated fixed assets are valued at their estimated fair value on the date received. Generally, capital assets costing more than \$500 and having a useful life of more than one year are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Depreciation is provided using the straight-line method over the estimated useful lives of the various classes of depreciable assets. The estimated useful lives range from 3 – 7 years.

(i) **Unearned revenue**—The amount recorded as unearned revenue relates to the projects for which funding was received prior to the performance of the service. The amounts will be recognized as revenue when the related service is performed.

(j) **Compensated absences**—Council employees may accumulate earned annual leave benefits (compensated absences) at various rates within limits specified in the personnel manual. This liability reflects amounts attributable to employee services already rendered, cumulative, probable for payment, and reasonable estimated. At their option, employees may receive payment for accrued annual leave for hours in excess of 160. This payout option is allowed a maximum of twice a year.

No liability is recorded for non-vesting, accumulated sick pay benefits. The compensated absences liability is determined based on current pay.

(k) **Fund equity**—In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the Council is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Those classifications are as follows:

Nonspendable – Amounts that are (a) not in spendable form or (b) legally or contractually required to be maintained intact. “Not in spendable form” includes items that are not expected to be converted to cash (inventories, prepaid expenditures) and items such as long-term amount of loans, property acquired for resale, as well as unrealized gains.

Restricted – Amounts that have externally enforceable limitations on use of resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Council Board of Directors, the Council’s highest level of decision making authority. Commitments may only be removed or changed by the Council Board of Directors taking the same formal action (resolution) that imposed the constraint originally.

Assigned – Amounts that are constrained by the Council’s intent to be used for specific purposes that are neither considered restricted or committed. The authority to assign fund balance lies with the Council Chief Executive Officer.

NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(1) **Summary of Significant Accounting Policies:** (Continued)

Unassigned – The residual classification for the General Fund resources. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

The Council would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

(l) **Reserve policy**—The Council’s goal is to maintain a minimum of three months of operating expenditures in reserves, based on the Council’s unrestricted fund balance relative to annual operating expenditures. The Council will strive to transfer 15% to 20% annually of the previous fiscal year’s audited net income to reserves. The amount to be transferred will be reviewed and approved by the Personnel, Budget, and Finance Committee.

(m) **Net position flow assumption**—Sometimes the Council will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to determine amounts reported as restricted and unrestricted net position, it is the Council’s policy to consider restricted net position to have been used before unrestricted net position is applied.

(n) **Deferred outflows/inflows of resources**—In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until then. The Council has one item, deferred outflows related to pensions, which qualifies for reporting in this category. Deferred outflows related to pensions are discussed further in Note (8).

In addition to liabilities, the statement of financial position will sometimes report a separate section for *deferred inflows of resources*. This separate financial statement element represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The Council has one item, deferred inflows related to pensions in the government-wide statement of net position, which qualifies for reporting in this category. Deferred inflows related to pensions are discussed further in Note (8).

(o) **Use of estimates**—Management uses estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenue and expenses. Actual results could vary from the estimates assumed in preparing the financial statements.

NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(2) **Reconciliation of Government-Wide and Fund Financial Statement:**

(a) **Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position**—Following the governmental fund balance sheet is a reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. A detailed explanation of these differences is provided in this reconciliation.

(b) **Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities**—Following the governmental fund statement of revenues, expenditures, and changes in fund balances, there is a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. A detailed explanation of these differences is provided in this reconciliation.

(3) **Cash and Investments:**

At September 30, 2022, the Council’s cash on deposit in its bank accounts was placed on deposit with financial institutions in the form of demand deposit accounts, time deposit accounts, and certificates of deposit, and is defined as public deposits. The Council’s public deposits are held in qualified public depositories pursuant to Florida Statutes, Chapter 280, “Florida Security of Public Deposits Act”, and are covered by federal depository insurance and, for the amount in excess of such federal depository insurance, by the Act. Under the Act, all qualified public depositories are required to pledge eligible collateral having a market value equal to or greater than the average daily or monthly balance of all public deposits, times the depository’s collateral pledging level.

The pledging level may range from 50% to 125% depending upon the depository’s financial condition and establishment period. The Public Deposit Security Trust Fund has a procedure to allocate and recover losses in the event of a default or insolvency. When public deposits are made in accordance with Chapter 280, no public depositor shall be liable for any loss thereof. Any losses to the public depositors are covered by applicable deposit insurance, sale of securities pledged as collateral and, if necessary, assessments against other qualified public depositories of the same type as the deposit in default.

The Council is authorized to invest in certificates of deposit, money market certificates, and obligations of the U.S. Treasury, its agencies and instrumentalities, repurchase agreements collateralized by U.S. securities, the Florida Counties Investment Trust, and the Local Government Surplus Funds Trust Fund. No derivative or similar investment transactions were used, held, or written by the Council during the fiscal year. As of September 30, 2022, the Council had investments with the Florida Local Government Investment Trust, an external investment pool, sponsored by the State of Florida, of \$17,509. The carrying value equals the fair value at September 30, 2022. The Trust is rated AA Af by Standard and Poor and has an average maturity of 1.76 years.

**NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

(4) Capital Assets:

Capital asset activity for the fiscal year ended September 30, 2022 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, being depreciated –				
Office furniture	\$ 2,521	\$ -	\$ -	\$ 2,521
Office equipment	209,587	73,504	(38,855)	244,236
Leasehold improvements	31,008	-	-	31,008
Total capital assets, being depreciated	<u>243,116</u>	<u>73,504</u>	<u>(38,855)</u>	<u>277,765</u>
Accumulated depreciation	<u>(172,644)</u>	<u>(35,205)</u>	<u>38,855</u>	<u>(168,994)</u>
Governmental activities capital assets, net	<u>\$ 70,472</u>	<u>\$ 38,299</u>	<u>\$ -</u>	<u>\$ 108,771</u>

During the year ended September 30, 2022, depreciation expense of \$35,205 was charged to the Financial and administration function of the Council.

(5) Long-Term Liabilities:

Long-term liability activity for the year ended September 30, 2022, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Compensated absences	\$ 62,816	\$ 65,183	\$ (70,526)	\$ 57,473	\$ 57,473

(6) Risk Management:

The Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Council purchases commercial insurance. There have been no significant reductions in insurance coverage during fiscal year 2022. There have been no settlements in excess of insurance coverage in the last three years.

(7) Commitments and Contingencies:

During the ordinary course of its operations, the Council is party to various claims, legal actions and complaints. Some of these matters are covered by the Council insurance program. While the ultimate effect of any litigation cannot be ascertained at this time, management believes, based on the advice of legal counsel, that there will be no material effect on the Council's financial position and/or that the Council has sufficient insurance coverage to cover any claims.

The Council participates in various federal and state assisted grant programs that are subject to review and audit by the grantor agencies. Entitlement to these resources is generally conditional upon compliance with the terms and conditions of grant agreements and applicable federal and state regulations, including the expenditure of resources for allowable purposes. Any disallowance resulting from federal or state audit may become a liability of the Council.

**NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

(7) Commitments and Contingencies: (Continued)

The Council is required to comply with various federal and state regulations issued by the U.S. Office of Management and Budget if such agency or department is a recipient of federal and state grants, contract, or their sponsored agreements. Failure to comply may result in questions concerning the allocability of related direct and indirect charges pursuant to such agreements. It is believed that the ultimate disallowance pertaining to these regulations, if any, will be immaterial to the overall financial condition of the Council.

(8) Florida Retirement System:

Plan Description and Administration

The Council participates in the Florida Retirement System (FRS), a multiple-employer, cost-sharing defined public employee retirement system which covers all of the Council's eligible employees. The System is administered by the State of Florida, Department of Administration, Division of Retirement to provide retirement and survivor benefits to participating public employees. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. The FRS is a single retirement system administered by the Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer retirement plans and other nonintegrated programs. These include a defined-benefit pension plan (Plan), with a Deferred Retirement Option Program (DROP), and a defined-contribution plan, referred to as the FRS Investment Plan (Investment Plan).

In addition, all regular employees of the Council are eligible to enroll as members of the Retiree Health Insurance Subsidy (HIS) Program. The HIS is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. For the fiscal year ended September 30, 2022, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by \$5. The minimum payment is \$30 and the maximum payment is \$150 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

**NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

(8) **Florida Retirement System:** (Continued)

Benefits Provided and Employees Covered

Employees enrolled in the Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Members of both Plans may include up to four years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments. Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement plan and/or class to which the member belonged when the service credit was earned.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest.

Employees may elect to participate in the Investment Plan in lieu of the FRS defined-benefit plan. Employer and employee contributions are defined by law, but the ultimate benefit depends in part on the performance of investment funds. The Investment Plan is funded by employer and employee contributions that are based on salary and membership class (Regular, DROP, etc.). Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Employees in the Investment Plan vest at one year of service.

Financial Statements

Financial statements and other supplementary information of the FRS are included in the State's Comprehensive Annual Financial Report, which is available from the Florida Department of Financial Services, Bureau of Financial Reporting Statewide Financial Reporting Section by mail at 200 E. Gaines Street, Tallahassee, Florida 32399-0364; by telephone at (850) 413-5511; or at the Department's Web site (www.myfloridacfo.com). An annual report on the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from:

Florida Department of Management Services
Division of Retirement
P.O. Box 9000
Tallahassee, FL 32315-9000
850-488-5706 or toll free at 877-377-1737

**NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

(8) **Florida Retirement System:** (Continued)

Contributions

The Council participates in certain classes of FRS membership. Each class had descriptions and contribution rates in effect during the year ended September 30, 2022, as follows (contribution rates are in agreement with the actuarially determined rates):

FRS Membership Plan & Class	Through June 30, 2022	After June 30, 2022
Regular Class	10.82%	11.91%
Senior Management (SMSC)	29.01%	31.57%
DROP from FRS	18.34%	18.60%

Current-year employer HIS contributions were made at a rate of 1.66% of covered payroll, which are included in the above rates.

For the plan year ended June 30, 2022, actual contributions made for Council employees participating in FRS and HIS were as follows:

Council Contributions – FRS	\$	94,172
Council Contributions – HIS		15,202
Employee Contributions – FRS		27,473

Net Pension Liability, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions

At September 30, 2022, the Council reported a liability related to FRS and HIS as follows:

Plan	Net Pension Liability
FRS	\$ 821,141
HIS	266,093
Total	\$ 1,087,234

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Council's proportion of the net pension liability was based on a projection of the Council's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, as actuarially determined. At June 30, 2022 and June 30, 2021, the Council's proportionate share of the FRS and HIS net pension liabilities were as follows:

Plan	2022	2021
FRS	0.002206892%	0.001990438%
HIS	0.002512300%	0.002264990%

For the plan year ended June 30, 2022, pension expense was recognized related to the FRS and HIS plans as follows:

FRS	\$	147,942
HIS		15,874
Total	\$	163,816

**NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

(8) **Florida Retirement System:** (Continued)

Deferred outflows/inflows related to pensions:

At September 30, 2022, the Council reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS		HIS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 38,999	\$ -	\$ 8,077	\$ (1,171)
Changes of assumptions	101,127	-	15,253	(41,164)
Net difference between projected and actual investment earnings	54,220	-	385	-
Change in Council's proportionate share	132,896	-	53,959	(14,336)
Contributions subsequent to measurement date	29,565	-	5,095	-
	<u>\$ 356,807</u>	<u>\$ -</u>	<u>\$ 82,769</u>	<u>\$ (56,671)</u>

The above amounts for deferred outflows of resources for contributions related to pensions resulting from Council contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended September 30, 2023. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions being amortized for a period of greater than one year will be recognized in pension expense in succeeding years as follows:

	FRS	HIS	Total
2023	\$ 84,926	\$ 3,862	\$ 88,788
2024	55,363	6,933	62,296
2025	15,772	7,401	23,173
2026	158,397	3,742	162,139
2027	12,784	(121)	12,663
Thereafter	-	(814)	(814)
Total	<u>\$ 327,242</u>	<u>\$ 21,003</u>	<u>\$ 348,245</u>

Actuarial assumptions:

The Actuarial assumptions for both defined benefit plans are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS has a valuation performed annually. The HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS was completed in 2019 for the period July 1, 2013, through June 30, 2018. Because HIS is funded on a pay-as-you-go basis, no experience study has been completed.

The total pension liability for each of the defined benefit plans was determined by an actuarial valuation, using the entry age normal actuarial cost method. Inflation increases for both plans is assumed at 2.40%. Payroll growth, including inflation, for both plans is assumed at 3.25%. Both the discount rate and the long-term expected rate of return used for FRS investments is 6.70%. During 2021, the discount rate was 6.80%. The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

**NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

(8) **Florida Retirement System:** (Continued)

Because HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 3.54% was used to determine the total pension for the program. This rate increased from the prior year rate, which was 2.16%. Mortality assumptions for both plans were based on the PUB-2010 base table varies by member category and sex, projected generationally with Scale MP-2018 details.

Long-term expected rate of return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in October 2022, the FRS Actuarial Assumptions conference reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and by a capital market assumptions team from Aon Hewitt Investment Consulting, which consults to the Florida State Board of Administration. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the long-term target asset allocation. The allocation policy’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Long-Term Arithmetic Expected Rate of Return
Cash	1.0%	2.6%
Fixed income	19.8%	4.4%
Global equities	54.0%	8.8%
Real estate	10.3%	7.4%
Private equity	11.1%	12.0%
Strategic investments	3.8%	6.2%
Total	100.0%	

Sensitivity of the net pension liability to changes in the discount rate:

The following presents the proportionate shares of the FRS and HIS net pension liability of the Council calculated using the current discount rates, as well as what the Council’s net pension liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

Plan	Current Discount Rate	NPL with 1% Decrease	NPL at Current Discount Rate	NPL with 1% Increase
FRS	6.70%	\$ 1,420,107	\$ 821,141	\$ 320,334
HIS	3.54%	304,432	266,093	234,368

NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(9) Recent Accounting Pronouncements:

The Governmental Accounting Standards Board (“GASB”) has issued pronouncements that have effective dates that may impact future financial statements. The Organization has considered the new pronouncements that altered accounting principles generally accepted in the United States of America, and other than as disclosed in the notes to the financial statements, does not believe that any other new or modified principles will have a material impact on the Organization’s reported financial position or operations in the near term.

- (a) GASB issued Statement No. 101, *Compensated Absences*, in June 2022. GASB Statement No. 101 amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability. In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences. The provisions for GASB 101 are effective for fiscal years beginning after December 15, 2023.

**NORTHEAST FLORIDA REGIONAL COUNCIL
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
Revenues				
County assessments	\$ 607,823	\$ 694,757	\$ 694,757	\$ -
Federal grants	1,545,828	1,225,885	1,169,736	(56,149)
State grants	270,839	442,032	423,979	(18,053)
Local government	30,000	200,718	204,772	4,054
Regional Leadership Academy	2,800	4,900	4,550	(350)
Interest income (loss)	-	-	(601)	(601)
Other	172,400	48,400	43,080	(5,320)
Total revenues	<u>2,629,690</u>	<u>2,616,692</u>	<u>2,540,273</u>	<u>(76,419)</u>
Expenditures				
Current:				
Personnel service	996,730	1,112,792	1,118,688	(5,896)
Direct charges	1,077,240	932,897	966,232	(33,335)
Indirect charges	440,306	449,131	404,140	44,991
Total expenditures	<u>2,514,276</u>	<u>2,494,820</u>	<u>2,489,060</u>	<u>5,760</u>
Net change in fund balances	<u>115,414</u>	<u>121,872</u>	<u>51,213</u>	<u>(70,659)</u>
Fund balances, beginning of year	2,371,887	2,371,887	2,371,887	-
Fund balances, end of year	<u><u>\$ 2,487,301</u></u>	<u><u>\$ 2,493,759</u></u>	<u><u>\$ 2,423,100</u></u>	<u><u>\$ (70,659)</u></u>

See accompanying notes to financial statements.

NORTHEAST FLORIDA REGIONAL COUNCIL
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
LAST 10 FISCAL YEARS
(UNAUDITED)

	As of the Plan Year Ended June 30,								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Florida Retirement System (FRS)									
Proportion of the net pension liability	0.002206892%	0.001990438%	0.001743019%	0.001649535%	0.001360205%	0.001349838%	0.001336984%	0.001959446%	0.003150059%
Proportionate share of the net pension liability	\$ 821,141	\$ 150,355	\$ 755,450	\$ 568,077	\$ 409,701	\$ 399,273	\$ 337,590	\$ 253,088	\$ 192,200
Covered payroll	915,755	802,026	698,481	744,002	666,484	627,342	604,442	725,188	909,820
Proportionate share of the net pension liability as a percentage of covered payroll	89.67%	18.75%	108.16%	76.35%	61.47%	63.65%	55.85%	34.90%	21.13%
Plan fiduciary net position as a percentage of the total pension liability	82.89%	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%	96.09%
Health Insurance Subsidy Program (HIS)									
Proportion of the net pension liability	0.002512300%	0.002264990%	0.002012098%	0.002224140%	0.002040122%	0.001968129%	0.001957952%	0.002390364%	0.003070042%
Proportionate share of the net pension liability	\$ 266,093	\$ 277,835	\$ 245,674	\$ 248,859	\$ 215,929	\$ 210,441	\$ 228,191	\$ 243,780	\$ 287,056
Covered payroll	915,755	802,026	698,481	744,002	666,484	627,342	604,442	725,188	909,820
Proportionate share of the net pension liability as a percentage of covered payroll	29.06%	34.64%	35.17%	33.45%	32.40%	33.54%	37.75%	33.62%	31.55%
Plan fiduciary net position as a percentage of the total pension liability	4.81%	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, information is presented for only those years for which information is available.

**NORTHEAST FLORIDA REGIONAL COUNCIL
SCHEDULE OF CONTRIBUTIONS
LAST 10 FISCAL YEARS
(UNAUDITED)**

	For the Fiscal Year Ended September 30,								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Florida Retirement System (FRS)									
Contractually required contribution	\$ 102,960	\$ 79,203	\$ 57,913	\$ 51,147	\$ 38,765	\$ 35,140	\$ 32,605	\$ 47,773	\$ 69,000
Contributions in relation to the contractually required contribution	102,960	79,203	57,913	51,147	38,765	35,140	32,605	47,773	69,000
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,018,498	\$ 821,334	\$ 698,481	\$ 744,002	\$ 666,484	\$ 627,342	\$ 604,442	\$ 725,188	\$ 909,820
Contributions as a percentage of covered payroll	10.11%	9.64%	8.29%	6.87%	5.82%	5.60%	5.39%	6.59%	7.58%
Health Insurance Subsidy Program (HIS)									
Contractually required contribution	\$ 16,907	\$ 13,634	\$ 11,595	\$ 12,350	\$ 11,064	\$ 10,416	\$ 10,036	\$ 9,137	\$ 10,517
Contributions in relation to the contractually required contribution	16,907	13,634	11,595	12,350	11,064	10,416	10,036	9,137	10,517
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,018,498	\$ 821,334	\$ 698,481	\$ 744,002	\$ 666,484	\$ 627,342	\$ 604,442	\$ 725,188	\$ 909,820
Contributions as a percentage of covered payroll	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.26%	1.16%

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, information is presented for only those years for which information is available.

**NORTHEAST FLORIDA REGIONAL COUNCIL
COST ALLOCATION
SEPTEMBER 30, 2022**

COST ALLOCATION

The following is a summary of significant cost allocation policies and results used in the preparation of the financial statements.

Cost allocation operates in accordance with an Indirect Costs Allocation Proposal (the Proposal) developed annually. Although the Council receives direct federal funding, it does not rise to the dollar amount defining a "Major local government"; therefore, under the guidelines established by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), approval of the Indirect Costs Allocation Proposal and Rate is not mandated. The Proposal identifies shared costs and the financial bases for cost sharing. It also identifies various non-financial bases for allocating certain joint or common costs as direct costs. The concepts in the Proposal are utilized in the accounting system and produced the following actual results shown below for the fiscal year.

Leave benefits consist of accrued annual leave and other types of leave granted (i.e., sick, holiday, and administrative leave). Leave costs are accumulated in an organizational leave pool and distributed to activities based on year-to-date regular time salary costs. This resulted in all activities bearing an equitable share of leave costs and diminishes the circumstantial effects of timing associated with leave usage.

Actual leave costs and the leave rate percentage for the year ended September 30, 2022, are shown below:

Annual leave taken	\$ 66,062
Sick leave taken	36,259
Holiday leave granted	44,009
Personal leave taken	6,157
Administrative leave granted	3,542
Net change in accrued leave liability	<u>(4,963)</u>
Total leave costs	<u>\$ 151,066</u>
Leave benefit costs	<u>\$ 151,066</u>
In-service salaries	<u>\$ 849,926</u>

Actual leave rates by employee classification (which reflect leave eligibility) are developed and applied to the year-to-date base of regular time salaries in each project to determine its share of leave costs. In the aggregate, \$151,066, accounting for 17.77% of in-service salaries, was charged among all programs operated during the fiscal year. Separate classifications are necessary because leave benefit eligibility differs among employees.

Employee fringe benefit costs are accumulated in an organization pool as they are incurred. Fringe benefit costs are prorated by employee's proportionate share of salaries to total year-to-date organizational salaries. The classification of costs conforms to the organization's Proposal for the year in which the final rate of 34.86% was computed.

**NORTHEAST FLORIDA REGIONAL COUNCIL
COST ALLOCATION
SEPTEMBER 30, 2022**

The fringe benefits actual cost and final rates for the year ended September 30, 2022, are as shown in the following table:

FICA	\$	75,261
FRS		136,522
Health insurance		127,745
Life insurance		1,155
Disability insurance		5,369
Workers compensation		2,857
Unemployment compensation		1,826
Total fringe benefit costs	<u>\$</u>	<u>350,735</u>
Total base salaries	<u>\$</u>	<u>1,005,987</u>
Total rate		<u>34.86%</u>

The final rate was applied to the year-to-date salaries base in each project to determine its share of fringe benefit costs. In the aggregate, \$350,735 was charged among all programs operated during the fiscal year. The use of the pool and year-to-date financial activity results in an equitable distribution among all activities regardless of individual contract periods or monthly expenditure levels.

Indirect costs consist of occupancy and central management cost that support all programs. Indirect costs are allocated among programs on the basis of salary and fringe costs. The classification of costs conforms to the organization's Indirect Costs Allocation Proposal for the year in which a 44.18% Provisional Indirect Cost Rate was used for budgeting purposes.

Indirect costs were accumulated in an organizational pool and distributed to activities/programs based on salaries and fringe benefits in conformity with the organization's Indirect Costs Allocation Proposal. Actual indirect costs and the final rate for the year ended September 30, 2022 are as follows:

Indirect cost rate (final)		<u>37.62%</u>
Actual year-to date indirect costs	<u>\$</u>	<u>418,947</u>
Base (salaries and fringe costs)	<u>\$</u>	<u>1,113,725</u>

The final rate was applied to the year-to-date base in each project to determine its share of indirect costs. In the aggregate, actual costs of \$418,947 were charged among all programs operated during the fiscal year. The use of year-to-date financial information applies costs equitably regardless of individual contract periods or monthly expenditure levels.

Financial Report projects completed during the fiscal year may have reported interim costs to grantor agencies pending the determination of final costs at September 30, 2022. Interim reports may show higher or lower allocated costs which reflect changing rates after project termination. Final costs for completed projects can only be determined at the end of the organization's fiscal year.

**NORTHEAST FLORIDA REGIONAL COUNCIL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Federal Grantor / Pass-Through Grantor Program or Cluster Title, Contract No.	Assistance Listing Number	Grant or Contract Number	Expenditures
FEDERAL AGENCY			
Department of Commerce Economic Development Administration			
Direct:			
Economic Development Support for Planning Organization-CEDS	11.302	ED20ATL3020001	\$ 52,295
Economic Adjustment Assistance-CARES Act	11.307	ED20ATL3070070	200,403
Total Economic Development Cluster			<u>200,403</u>
Total Department of Commerce Economic Development Administration			<u>252,698</u>
Department of Health and Human Services			
Passed through Florida Department of Health:			
National Bioterrorism Hospital Preparedness Program-Health Care Coalition FY 18-22	93.889	COPAK	586,015
National Bioterrorism Hospital Preparedness Program-Health Care Coalition FY 23-24	93.889	COPBH	85,455
Passed through Florida Hospital Association			
National Bioterrorism Hospital Preparedness Program-FHA-HCC	93.889	6 U3REP200642-01-05	50,688
Total Department of Health and Human Services			<u>722,158</u>
Department of Housing and Urban Development			
Passed through the Florida Department of Economic Opportunity:			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii-HCC CDE	14.228	MT024	102,794
Total Department of Housing and Urban Development			<u>102,794</u>
Department of Transportation			
Passed through the Florida Division of Emergency Preparedness:			
Interagency Hazardous Materials Public Sector Training and Planning Grant-HMEP 20/21	20.703	T0109	92,086
Total Department of Transportation			<u>92,086</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 1,169,736</u>

The accompanying notes to schedule of expenditures of federal awards are an integral part of this schedule.

**NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

(1) **Basis of Presentation:**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Northeast Florida Regional Council (the Council), and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Council, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Council.

(2) **Summary of Significant Accounting Policies:**

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Pass-through entity identifying numbers are presented where available.

(3) **Subrecipients:**

During the fiscal year ended September 30, 2022, no amounts were passed through to subrecipients.

(4) **De Minimis Indirect Cost Rate Election:**

The Council did not elect to use the 10% de minimis indirect cost rate as covered in §200.414, *Indirect (F&A) costs*, of the Uniform Guidance.



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the Governing Board,
Northeast Florida Regional Council:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Northeast Florida Regional Council's (the Council) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on each of the Council's major federal programs for the year ended September 30, 2022. The Council's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Council complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Council's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Council's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Council's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Council's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

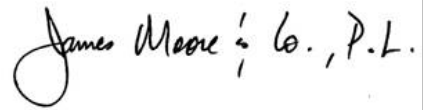
Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive style and is enclosed within a thin black rectangular border.

Daytona Beach, Florida
February 2, 2023



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Governing Board,
Northeast Florida Regional Council:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Northeast Florida Regional Council (the Council), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements and have issued our report thereon dated February 2, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Council's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

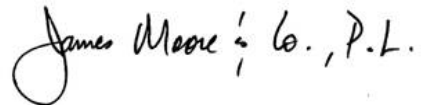
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is enclosed in a thin black rectangular border.

Daytona Beach, Florida
February 2, 2023

Agenda Item

Tab 6

Tab 6

Tab 6

Tab 6

Tab 6



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MEMORANDUM

DATE: FEBRUARY 1, 2023

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

THRU: BETH PAYNE, CHIEF EXECUTIVE OFFICER 

FROM: FARA ILAMI, REGIONAL RESILIENCY MANAGER 

RE: CONSULTANT SELECTION FOR FLAGLER COUNTY VULNERABILITY ASSESSMENT

The Northeast Florida Regional Council released a Request for Proposals on January 11, 2023, to solicit a consultant to conduct Flagler County's Vulnerability Assessment, which is funded by a grant from the Florida Department of Environmental Protection to the Council through Flagler County. Council staff is performing the public engagement and data gathering portion of the Vulnerability Assessment. The consultant will rectify any data gaps, perform the exposure and sensitivity analyses, and produce a final vulnerability assessment.

In total, the Council received three (3) responses. The proposal review committee included two Council staff members and two Flagler County staff members. Proposals were received from, in alphabetic order:

- Advanced Planning Consultants
- Halff Associates
- Weston and Sampson

The committee unanimously chose Halff Associates as being the most qualified for the project. Weston and Sampson scored second.

Recommendation

Authorize the CEO to negotiate and execute a contract with Halff Associates, not to exceed \$110,000. Should those negotiations fail, the CEO is authorized to negotiate and execute a contract with Weston and Sampson in an amount not to exceed \$110,000.

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Flagler Vulnerability Assessment RFP Aggregated Scores

Evaluation Criteria	Possible Points	Score
1) Qualifications and Capabilities	(0-25)	
Past project descriptions and references	0-10	
Summary of experience with similar work	0-10	
GIS and/or other certifications	0-5	
Advanced Planning Consultants		14
Halff Associates		22.75
Weston and Sampson		19.25

2) Technical Approach	(0-40)	
Address data gaps and plan development of VA	0-10	
Exposure analysis	0-10	
Sensitivity analysis	0-10	
Final VA	0-10	
Advanced Planning Consultants		21.75
Halff Associates		36
Weston and Sampson		32.75

3) Local Experience and Knowledge	(0-25)	
Knowledge of components of Florida VAs/RAs	0-10	
Knowledge about resilience planning	0-10	
Experience within the Northeast FL region	0-5	
Advanced Planning Consultants		12
Halff Associates		23.25
Weston and Sampson		17.25

4) Staff Qualifications	(0-10)	
Staff bios and resumes	0-5	
Project Manager years of experience	0-3	
Organizational chart	0-2	
Advanced Planning Consultants		6.5
Halff Associates		9.5
Weston and Sampson		9.5

TOTAL POINTS	0-100	
Advanced Planning Consultants		54.25
Halff Associates		91.5
Weston and Sampson		78.75

Agenda

Item

Tab 7

Tab 7

Tab 7

Tab 7

Tab 7



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MEMORANDUM

DATE: JANUARY 31, 2023
TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS
THRU: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER *EP*
FROM: LEIGH WILSEY, HEALTHCARE COALITION PROGRAM MANAGER *LW*
RE: VENDOR SELECTIONS FOR THE HEALTHCARE COALITIONS IN REGION 3

The Northeast Florida Regional Council published three Request for Quotes on January 9, 2023 to solicit vendors to provide workshops and exercises for the three Healthcare Coalitions (HCC) in Region 3 – Northeast Florida HCC, North Central Florida HCC and CHAMP (Marion County). The requests were for 1) Continuity of Operations Planning Workshops; 2) a Pediatric Surge Tabletop Exercise; and 3) a Series of Virtual Tabletop Exercises that will be provided in FY 2022-2023 and FY 2023-2024, which is the end of the existing contract period (June 30, 2024).

In total, the Council received twenty-four (24) responses. The proposal review committee included three Council staff members.

- Continuity of Operations Planning (COOP) Workshops – six (6) responses
- Pediatric Surge Tabletop Exercise – eight (8) responses
- Virtual Tabletop Exercise Series – ten (10) responses

Staff respectfully recommends:

1. Authorize the CEO to negotiate and execute a contract with Bold Planning for four (4) **COOP Planning Workshops** and annual Platform Licensing Fees, not to exceed \$58,836. Should those negotiations fail, staff will readvertise for these services.
2. Authorize the CEO to negotiate and execute a contract with All Clear Emergency Management Group to provide one (1) **Pediatric Surge Tabletop Exercise**, not to exceed \$12,250. Should those negotiations fail, the CEO is authorized to negotiate and execute a contract with Innovative Emergency Management in an amount not to exceed \$28,116.
3. Authorize the CEO to negotiate and execute a contract with All Clear Emergency Management Group to provide a series of four (4) scenario **Virtual Tabletop Exercises**, not to exceed \$56,000. Should those negotiations fail, the CEO is authorized to negotiate and execute a contract with Critical Integrated Solutions in an amount not to exceed \$58,797.

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Scoring Sheet for the Healthcare Coalition Proposals Received- January 31, 2023

COOP Workshops

Vendor	Total Possible/Total Score	Price	Note
Bold Planning	300/285	58,836	Selected Vendor
All Clear	300/233	35,500	
Innovative Emergency Management	300/229	31,440	
Sentinel Solutions	300/170	10,000	
Response Systems	Not Scored	70,000	Exceeded Budget Parameters
Jogan Health	Not Scored	139,680	Exceeded Budget Parameters

Staff recommends using **Bold Planning** for this project. The vendor offers members access to an online, interactive platform to manage the individual facility's COOP plan. Following the training workshop, the vendor offers a Help Desk available to all members to complete the planning process. The NEFRC will receive regular reports on the completion progress of each facility participating. All other vendors offered training and a paper template for a plan.

Pediatric Tabletop Exercise

Vendor	Total Possible/Total Score	Price	Note
All Clear	300/270	12,250	Selected Vendor
Innovative Emergency Management	300/228	28,116	
Sentinel Solutions	300/203	7,500	
Preparedness Solutions	300/170	17,000	
Response Systems	300/129	24,750	
Chloeta	Not Scored	34,818	Exceeded Budget Parameters
iParamedics	Not Scored	52,732	Exceeded Budget Parameters
Jogan Health	Not Scored	63,800	Exceeded Budget Parameters

Staff recommends contracting with **All Clear Emergency Management** as the vendor for the Pediatric Surge Tabletop Exercise. The vendor has experience providing pediatric surge exercises for Healthcare Coalitions around the country.

Virtual Tabletop Exercise Series

Vendor	Total Possible/Total Score	Price	Note
All Clear	300/295	56,000	Selected Vendor
Critical Integrated Solutions	300/280	58,797	
Sentinel Solutions	300/239	40,000	
Preparedness Solutions	300/214	18,000	
Response Systems	300/186	36,000	
Advanced Planning Consultants	Not Scored	94,360	Exceeded Budget Parameters
Katmai Solutions	Not Scored	97,820	Exceeded Budget Parameters
Innovative Emergency Management	Not Scored	144,000	Exceeded Budget Parameters
iParamedics	Not Scored	216,780	Exceeded Budget Parameters
Jogan Health	Not Scored	588160	Exceeded Budget Parameters

Staff recommends selecting **All Clear Emergency Management** as the vendor for the Virtual Tabletop Exercise Series. All Clear has significant experience providing virtual tabletop exercises for the NEFRC and Healthcare Coalitions across Florida.

Proposal Review Committee:

Leigh Wilsey, Healthcare Coalition Program Manager; Eric Anderson, Training and Exercise Manager; and Annie Sieger, Healthcare Coalition Program Planner

Agenda

Item

Tab 8

Tab 8

Tab 8

Tab 8

Tab 8



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Bringing Communities Together

MEMORANDUM

DATE: JANUARY 25, 2022

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

VIA: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

FROM: FARA ILAMI, REGIONAL RESILIENCY MANAGER 

RE: COMMUNITY RESILIENCE UPDATE

Staff will provide an update on community resilience efforts being facilitated across Northeast Florida. This update focuses on the progress of the Resilient First Coast Collaborative and efforts to create a marketing materials package, timelines for all Council projects associated with Resilience, and ongoing resiliency work.

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**NORTHEAST FLORIDA
REGIONAL COUNCIL**



Community Resiliency Update

NORTHEAST FLORIDA 2022-2023 DEVELOPMENTS

Resilient First Coast

- 16 organizations have signed Partner Agreements
- Working with a design firm on marketing/branding package using grant from American Flood Coalition

Meeting Highlights:

- Steering Committee met on January 18 and determined purpose of other committees: sharing best practices and seeking cutting-edge research
- Committee leads met on January 27 and discussed expectations and how committees should best focus their efforts

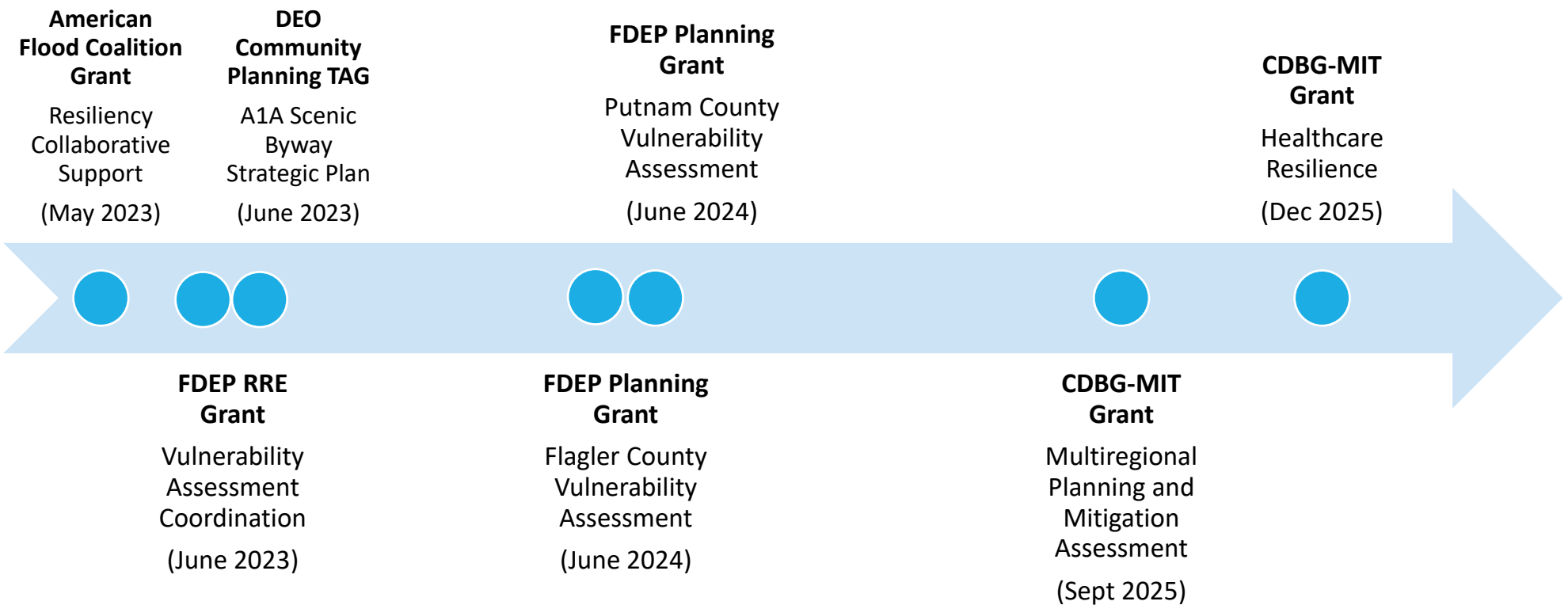
Environment

Quality of Life

Infrastructure

Economic Resilience

Funded NEFRC Resiliency Projects Timeline (Completion Due Dates)



Ongoing Resilience Tasks

- Staff is working toward hiring a Resiliency Intern for the spring semester to assist with Vulnerability Assessments, Regional Resiliency Action Plan, and other tasks.
- Staff is working with several partners to lead a tour of Natural and Nature-Based Features in Northeast Florida for the Silver Jackets project: Bridging the Gap from Principle to Practice.
- Staff continues moving towards initiation of a Military Installations Resilience Review.



Agenda

Item

Tab 9

Tab 9

Tab 9

Tab 9

Tab 9



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VIA: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

FROM: FARA ILAMI, REGIONAL RESILIENCY MANAGER 

RE: ST. JOHNS RIVER WATER MANAGEMENT DISTRICT RESILIENCE PROGRAM

Mr. Tom Frick, Chief Resilience Officer of the St. Johns River Water Management District (SJRWMD), will provide an overview of the SJRWMD's Resilience Program and its relevancy to the work of the Council, along with information about legislative issues pertaining to resilience.

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SJRWMD District Resilience Overview

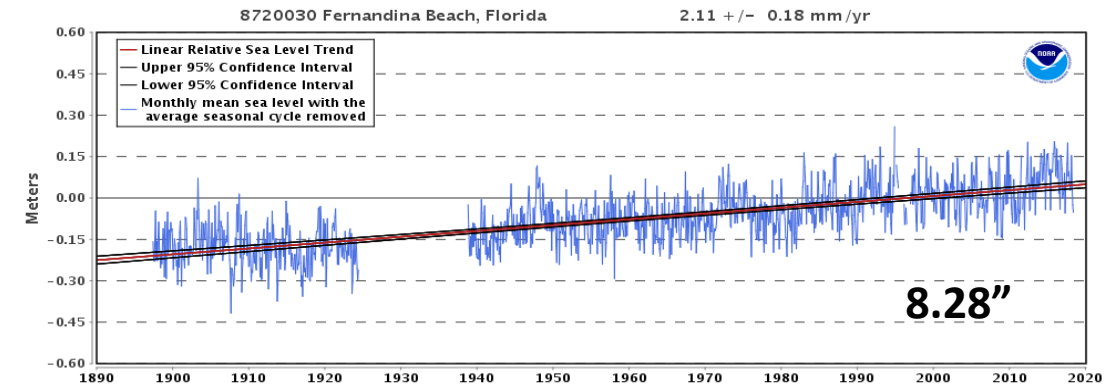
Tom Frick
Chief Resilience Officer



St. Johns River
Water Management District

Resilience Drivers in our Communities

- Increasing temperature/evaporation
 - Drought, wildfires, water demand, recharge
- Changing weather events
 - Localized flooding, increased rainfall rate, increased severity of tropical events, increased storm surge
- Sea-level rise
 - Coastal water quality and habitat, saltwater intrusion, flooding
- Land use changes
 - Flooding, water demand, recharge
- Aging Infrastructure



Impacts to our Communities

- **Groundwater availability**
 - Changes in rainfall, water demand, and recharge
 - Saltwater intrusion
- **Localized flooding**
 - Increased nuisance/tidal flooding
 - Increased extreme weather events
 - Increased storm surge height
- **Water quality and wetland habitat**
 - Loss of inundation and filtering ability
 - Changes in wetland communities
 - Increased salinity in groundwater & coastal areas



Resilience Framework in Florida

Adaptation
Action Areas

2011

Peril of
Flood Act

2015

Vulnerability Assessments

2019

2021

2023

SRO
DEP's ORCP

Resilience
Grants
Flood Hub

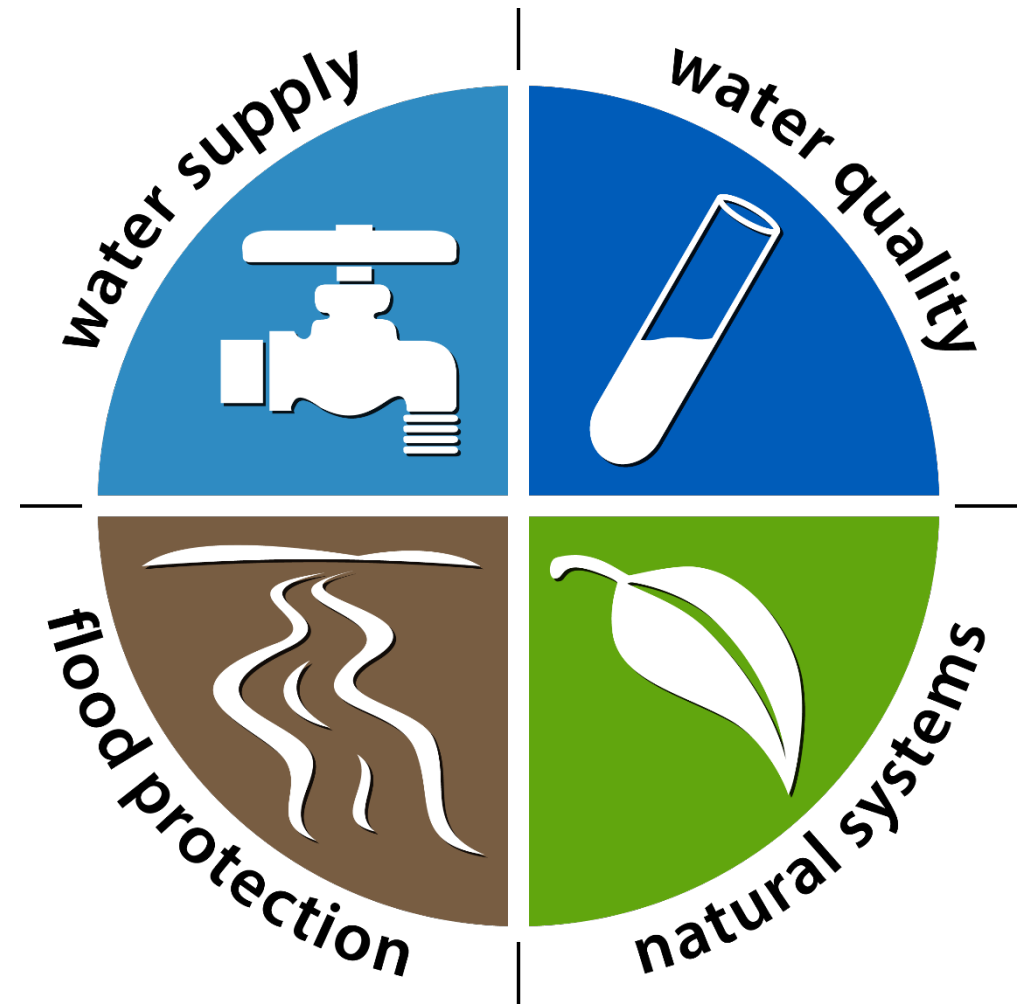
Select Committees
&
Infrastructure
Strategies
Subcommittees



St. Johns River
Water Management District

Impacts to our Communities

- **Groundwater availability**
 - Changes in rainfall, water demand and recharge
 - Saltwater intrusion
- **Localized flooding**
 - Increased nuisance/tidal flooding
 - Increased extreme weather events
 - Increased storm surge height
- **Water quality and wetland habitat**
 - Loss of inundation and filtering ability
 - Changes in wetland communities
 - Increased salinity in groundwater and coastal areas



St. Johns River
Water Management District

District Resilience Priorities

- **Saltwater intrusion**
 - Enhancing recharge (e.g., AWS)
 - Monitoring and modeling
 - Permitting
- **Flood protection**
 - Structures and land management
 - Wetland acquisition and enhancement
 - Monitoring and modeling
- **Nature-based solutions**
 - Wetland acquisition and enhancement
 - Living shorelines



St. Johns River
Water Management District



Agenda

Item

Tab 10

Tab 10

Tab 10

Tab 10

Tab 10



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MEMORANDUM

DATE: JANUARY 25, 2023

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

THRU: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER *EP*

FROM: MARGO MOEHRING, EXECUTIVE DIRECTOR, REGIONAL COMMUNITY INSTITUTE *Margo Moehring*

RE: REGIONAL COMMUNITY INSTITUTE CULTIVATION UPDATE

The issue of Cultivation, defined as agriculture, fishing and silviculture, was recognized in the Strategic Regional Policy Plan in the 2021 update. The Regional Community Institute (RCI) is currently addressing the best available data on these subjects, the trends in Northeast Florida and indicators that identify how Northeast Florida is doing in these areas, to be included in the First Coast Well-being Index. Public meetings are scheduled for February 3rd in Yulee, and February 17th in East Palatka. This work will inform the next update to the Cultivation Element of the SRPP.

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Cultivation Update

Doug Conkey
RCI Cultivation Committee
Chair



REGIONAL COMMUNITY INSTITUTE
OF NORTHEAST FLORIDA, INC.

Presentation to NEFRC Board
of Directors
February 2, 2023


RCI

Founded in 2005, RCI is a non-profit comprised of Regional Leadership Academy graduates and NEFRC Board members. Since Reality Check (2009) and First Coast Vision (2011), RCI has taken on policy issues important to Northeast Florida:

- Sea Level Rise
- Thriving Small Business
- Tampa to Jax Transportation Corridor
- Water
- Tourism
- Revisit First Coast Vision



REGIONAL COMMUNITY INSTITUTE
OF NORTHEAST FLORIDA, INC.



Current Issue: Cultivation

Agriculture

Fishing

Silviculture



BACKGROUND

Cultivation was added as an element of the Northeast Florida Strategic Regional Policy Plan in the 2021 update. It identifies the importance of agriculture, fishing and silviculture to the economic development and natural resources of the Region. It does not identify policies likely to work in the Region, as other elements do. It was a first step.

Approach to Cultivation

RCI - DISCUSSION MEETINGS FEBRUARY 3 (YULEE) AND FEBRUARY 17 (EAST PALATKA)

- State of Agriculture, Fishing, Silviculture
- Data and Trends
- Impact on Economy, Natural Resources, Resiliency
- Simple Metrics indicating Success
- Include Metrics in First Coast Well-being Index
- Summary Fact Sheet

NEXT STEPS: NEFRC

- Launch the FCWI
- Policy discussions
- Include policies and approaches that will work in the Region in next update of the Strategic Regional Policy Plan (2026)

Questions?

Thank you?

More Information:

Margo Moehring

RCI Executive Director

mmoehring@nefrc.org

904 279 0880 X 161



REGIONAL COMMUNITY INSTITUTE
OF NORTHEAST FLORIDA, INC.

Agenda

Item

Tab 11

Tab 11

Tab 11

Tab 11

Tab 11



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DATE: JANUARY 25, 2023

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

THRU: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER *EP*

FROM: TYLER NOLEN, EMERGENCY PREPAREDNESS PLANNER *TN*

RE: STAFF ASSISTANCE WITH SUBSTANCE USE DISORDER

NEFRC staff continue to support its local governments to assist them with the arrival of Opioid Litigation Settlements. Currently, staff is working with Clay County to establish a community partners task force. This group discusses current actions in the community and identifies and ranks future projects and policies. This task force meets quarterly.

Additionally, NEFRC conducted a Substance Use Disorder SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis in the City of Jacksonville on November 17, 2022. NEFRC staff facilitated the community meeting around the three key focus areas: Prevention, Treatment, and Recovery Support. Staff then detailed these comments and provided recommendations in a final analysis report.

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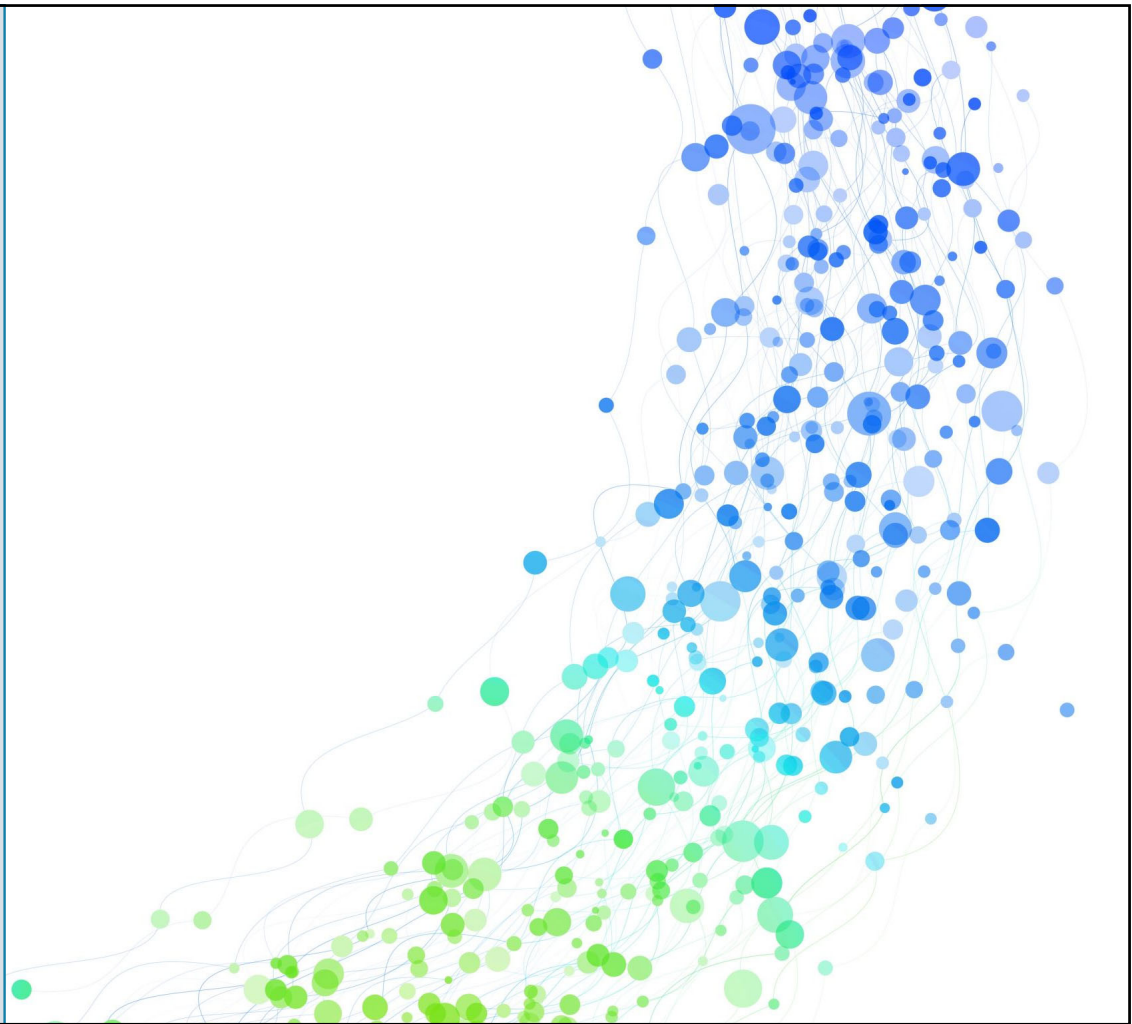
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NEFRC Opioid Litigation Assistance

TYLER NOLEN

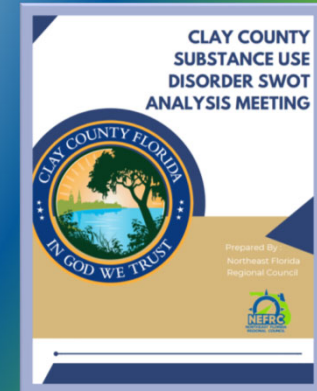
EMERGENCY PREPAREDNESS
PLANNER

TNOLEN@NEFRC.ORG



Clay County

- ❖ Conducted SWOT Analysis and Report: Phase 1 *(July 2022)*
- ❖ Received a contract to establish and facilitate a Community Task Force; tasked with continuing public engagement and developing a scoring process for projects and policies that address Substance Use Disorder *(October 2022-September 2023)*
- ❖ Received a contract to evaluate the Clay County Community Paramedicine Program's Substance Abuse and Mental Health Services Administration (SAMHSA) First Responders- Comprehensive Addiction & Recovery Act Grant *(October 2022-September 2023)*



**Clay County
Substance Use Disorder Task Force
Project/Policy Submission Form**



I. General Information

Project/Policy Title:

Contact Name:

Organization:

Contact Email:

Contact Phone:

Submission Category: Project Policy

II. Description of the project/policy:

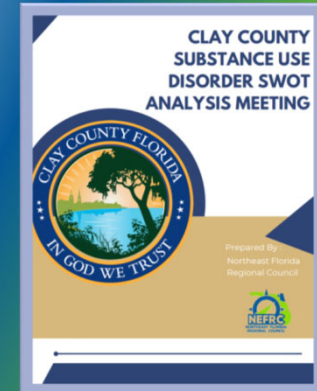
III. Explanation of need for proposed project/policy:

Clay County SUD Scoring Matrix

Criteria Category	4	3	2	1	0
The Percentage of the County Benefited	76-100% of the population benefited	51-75% of the population benefited	27-50% of the population benefited	11-26% of the population benefited	0-10% of the population benefited
Health and Safety Considerations (Countywide)	76-100% of the County benefited	51-75% of the county benefited	27-50% of the county benefited	11-26% of the county benefited	0-10% of the county benefited
The Cost of Implementing The Initiative	No quantifiable cost to implement	Cost is estimated at less than \$10,000	Cost is estimated between \$10,000-\$25,000	Cost is estimated between \$25,000-\$50,000	Cost is estimated at over \$50,000
The Probability of Community Acceptance (Countywide)	Likely to be endorsed by the entire community	Of benefit only to those directly affected and would not adversely affect others	Would be somewhat controversial with special interest groups or a small percentage of the community	Would be strongly opposed by special interest groups or a significant percentage of the community	Would be strongly opposed by nearly all of the general population
The Probability of Funding	Funding can be obtained through internal short-term budgeting	Funding can be obtained through internal long-term budgeting	Funding can be obtained through a 50%-50% match between internal and external funding sources	Funding can be obtained through a 75% external and 25% internal match	Funding would need to be entirely external or no potential funding sources are readily apparent
The Feasibility of Implementation	Relatively easy to put in place within 1 year	Not anticipated to be difficult to put in place.	Somewhat difficult to put in place because of complex requirements	Difficult to put into place because of significantly complex requirements	Very Difficult to put in place due to extremely complex requirements
Timeframe for Accomplishing	</=1 year	1-2 years	2-3 years	3-4 years	>4 years
Ranking Priority	Necessary	Very Important	Important	Somewhat Important	Not very important

Clay County

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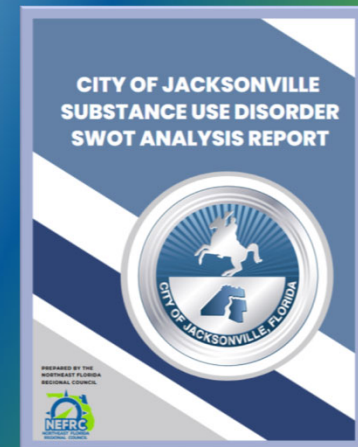


City of Jacksonville

- ❖ Participants in the City's Special Committee on Opioid Epidemic, Vaping & Mental Health Resources
- ❖ Conducted SWOT Analysis and Report: *(November 2022)*



**NORTHEAST FLORIDA
REGIONAL COUNCIL**



What County Is Next?

- ❖ Goals: Conduct a SWOT Analysis and report for all 7 counties of Northeast Florida.
- ❖ Currently working with Putnam County planning their meeting.
- ❖ Nassau, Baker and Flagler conversations are ongoing.
- ❖ How are you preparing to spend your Opioid Litigation funds? Do you have a plan in place? We have learned monies are starting to be distributed, and **WE CAN HELP YOU!**